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CANADA

468—
DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

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Authorized for Publication by
THE HONOURABLE J. J. McCANN
Minister of National Revenue
•

APRIL, 1946

PUBLISHED BY THE KING'S PRINTER, OTTAWA CANADA

CLARIFICATION

Standard Profits are defined on page 12 as "the average profit earned in the three best years of the four-year standard period extending from 1936 to 1939 inclusive." This is so only if profits in one year fall below 50% of the average in remaining three years. Otherwise the four-year average profit is used.

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CANADA. NATIONAL REVENUE, DEPT.
TAXATION DIVISION



CANADA

(DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION)

TAXATION STATISTICS

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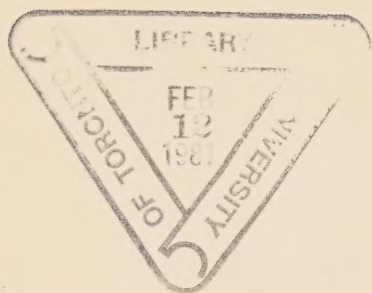
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DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

This year's report carries forward the intentions outlined in the two preceding reports in which it was stated that a general broadening of the published statistics issued by the Division is being undertaken.

Following this plan there is included in Section II a new series of statistics relating to Canadian corporations giving a considerable amount of detailed information which has not been available in the past. For the purpose of assuring that the statistics will be as up to date as possible the figures have been extracted from income tax returns prior to assessment. This departure permits publication of comprehensive corporation statistics for the 1944 Taxation Year at an earlier date than would be possible if the statistics were taken from returns after assessment. Corporation statistics will be issued on a prior to assessment basis annually hereafter.

An appendix to Section II is devoted to analyzing the application of the corporation excess profits tax but this will not form a part of the continuing statistics on corporations. It is planned, however, to include an appendix each year which will deal with some special phase of the Division's work in which there may be a public interest. In the report to be issued a year from now an analysis of the refundable portion of individual income tax may form the subject of a special study.

The collection statistics which were considerably extended from the past in the previous year's report are continued without important change in Section I.

Individual assessment statistics for the 1941 Taxation Year, reported in Section III, constitute the first year of presentation on this basis. For those who require more current figures with respect to individual taxpayers an estimate for the 1945 Taxation Year is presented in some detail.

A series of Succession Duty assessment statistics appears in Section IV and will be continued in future years.

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SECTION I
COLLECTION STATISTICS

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three acts of the Dominion Government, namely:

The "Income War Tax Act" enacted 1917,

"The Excess Profits Tax Act, 1940",

"The Dominion Succession Duty Act" enacted 1941.

During the War of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged with the Income War

Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the present Excess Profits Tax Act and in the table below the collections under the two acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year.

TABLE A
ANNUAL COLLECTIONS OF THE TAXATION DIVISION
Department of National Revenue

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	"	—	66,808,066
1936	82,709,803	"	—	82,709,803
1937	102,365,242	"	—	102,365,242
1938	120,365,532	"	—	120,365,532
1939	142,026,138	"	—	142,026,138
1940	134,448,566	"	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
Totals	5,410,397,067	1,746,811,570	52,500,686	7,209,709,323

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of

space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

TABLE B COST OF COLLECTIONS

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
Totals	7,209,709,323	72,958,492	1.01

COLLECTIONS UNDER INCOME WAR TAX ACT SUBDIVIDED

The Income War Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals—This constitutes the main source of personal income tax and is levied under Section 9(1) of the Act. The rate is set forth in paragraphs A and AA of the First Schedule to the Act. The rates for the 1941 Taxation Year are given in Section III of this report.

General Income Tax on Corporations—This is levied under Section 9(2) of the Act at rates set forth in paragraphs C, D and E of the First Schedule. The rate of tax has been unchanged since the 1940 Taxation Year at 18%, the rate for companies filing consolidated returns is 20%. Certain "Non-Resident Owned Investment Corporations" as defined in the Act are subject to a 22½% rate of tax.

Tax on Dividends and Interest—

(1) **If Paid to Residents in a Currency at a Premium in Excess of 5%**—Under Section 9B(1) of the Act there is levied on residents of Canada a tax of 5% on interest and dividends paid by Canadian debtors if the payment is made in foreign currency which is at a premium in excess of 5%.

(2) **If Paid to Non-Residents**—Under Section 9B(2) of the Act there is levied a tax of 15% on non-

residents of Canada in respect of all dividends, interest, copyrights and certain other payments received from Canadian debtors. Interest on bonds issued or guaranteed by the Dominion of Canada is exempt from this tax and there are certain other qualifications not mentioned here.

15% Tax on Rents and Royalties Paid to Non-Residents—This tax is levied under Section 27 of the Act and is imposed on the income of non-residents of Canada from rents and royalties received from Canadian sources. The tax is therefore very similar to the 15% tax levied under Section 9B(2) which also applies to non-residents.

Gift Tax—Under Section 88 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax—Under Section 91 of the Act a "National Defence Tax" was imposed during the Taxation or Calendar Years 1940 and 1941. The tax was deductible at the source from payments of salary, wages, dividends or interest beginning on July 1, 1940 and terminating on August 31, 1942. It was cancelled when a system of tax deduction at source for general income tax was introduced on September 1, 1942. All deductions made during the eight months from January 1 to August 31, 1942, were credited to the general income tax of the individual concerned.

Although it was levied under a separate section of the Act this tax, while it existed, was an integral and

Month							Amount Collected	Rate of Deduction
August 1940	\$ 2,590	From July 1, 1940 to July 1, 1941—Single person earning between \$600 and \$1,200 annually—2% on total income. Single person earning over \$1,200 annually—3% on total income.
September	..	..	..	..	..	..	4,678,658
October	..	..	..	..	..	..	4,248,554
November	..	..	..	..	..	..	3,688,825
December	3,437,010	Married person earning over \$1,200 annually—2% on total income.
January 1941	..	..	..	..	..	..	4,041,804
February	..	..	..	..	..	..	3,656,489
March	..	..	..	..	..	..	3,918,087
April	3,658,945	From July 1, 1941 to August 31, 1942—Single person earning between \$660 and \$1,200 annually—5% on total income. Single person earning over \$1,200 annually—7% on total income. Married person earning over \$1,200 annually—5% on total income.
May	..	..	..	..	..	..	3,841,426
June	..	..	..	..	..	..	4,072,745
July	..	..	..	..	..	..	4,333,198
August	..	..	..	..	..	..	8,727,481
September	..	..	..	..	..	..	10,907,239
October	..	..	..	..	..	..	10,647,861
November	..	..	..	..	..	..	11,487,369
December	..	..	..	..	..	..	11,032,795
January 1942	..	..	..	..	..	..	13,522,279
February	..	..	..	..	..	..	11,102,487
March	..	..	..	..	..	..	13,302,922
April	..	..	..	..	..	..	11,690,867
May	..	..	..	..	..	..	13,141,181
June	..	..	..	..	..	..	12,157,584
July	..	..	..	..	..	..	12,769,308
August	..	..	..	..	..	..	14,121,426
September	..	..	..	..	..	..	12,793,272
Balance	..	..	..	..	..	..	3,912,529
Total Collected	214,894,931	

important part of the general structure for taxing individuals and for this reason is shown below as part of the general tax collected under Section 9(1). This is considered a satisfactory method of revealing the growth of individual tax collections during the war period. The actual collection of National Defence Tax during the life of the tax is shown on page 10.

1942 Deferred Tax—During 1942 the collection of individual income tax was converted to a “pay-as-you-go” basis. In order to facilitate this conversion the rates of taxation for the year 1942 were cut in half except in the case of individuals having investment income in excess of \$3,000. In the case of such persons a “Deferred Tax” was levied under Section 9A(1)(b) of

the Act. This tax is payable upon the death of the taxpayer and therefore is designated as the “1942 Deferred Tax”. The tax is imposed on investment income in excess of \$3,000 earned in the year 1942. The tax itself is non-recurring but revenues will be received from it for many years to come upon the death of those who were subject to the tax in 1942.

Until April 30, 1944, those liable for the Deferred Tax had the privilege of settling the liability immediately at a discount by paying the present value of the tax arrived at by the use of standard mortality tables and a 2% rate of interest. Collections of the Deferred Tax in the 1944 and 1945 Fiscal Years therefore include payments from taxpayers who exercised this option during the year.

TABLE C
SUBDIVISION OF COLLECTIONS UNDER THE INCOME WAR TAX ACT
(For Fiscal Years ended March 31)

Year	General Income Tax		Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27	Gift Tax Sect. 88	1942 Deferred Tax Sect. 9A (1)(b)	Total Income War Tax
	Individuals Sect. 9-1	Corporations Sect. 9-2					
	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	1,376,830	—	—	—	—	9,349,720
1920	13,195,314	7,068,426	—	—	—	—	20,263,740
1921	32,532,526	13,849,298	—	—	—	—	46,381,824
1922	39,820,597	38,863,758	—	—	—	—	78,684,355
1923	31,689,393	28,022,145	—	—	—	—	59,711,538
1924	25,657,335	28,546,693	—	—	—	—	54,204,028
1925	25,156,768	31,091,275	—	—	—	—	56,248,043
1926	23,849,475	31,722,487	—	—	—	—	55,571,962
1927	18,043,261	29,343,048	—	—	—	—	47,386,309
1928	23,222,891	33,348,156	—	—	—	—	56,571,047
1929	24,793,449	34,628,874	—	—	—	—	59,422,323
1930	27,237,502	41,783,224	—	—	—	—	69,020,726
1931	26,624,181	44,423,841	—	—	—	—	71,048,022
1932	24,772,846	36,481,554	—	—	—	—	61,254,400
1933	25,959,466	36,107,231	—	—	—	—	62,066,697
1934	29,183,715	27,385,822	4,829,635	—	—	—	61,399,172
1935	25,201,392	35,790,239	5,816,435	—	—	—	66,808,066
1936	32,788,746	42,518,971	7,207,601	—	194,485	—	82,709,803
1937	35,358,302	58,012,843	8,910,014	—	84,083	—	102,365,242
1938	40,070,942	69,768,605	10,152,088	—	373,897	—	120,365,532
1939	46,591,449	85,185,887	9,903,046	—	345,756	—	142,026,133
1940	45,008,858	77,920,002	11,121,632	—	398,074	—	134,448,566
1941	103,308,249†	131,565,710	12,282,259	759,957	226,847	—	248,143,022
1942	295,874,285†	185,835,699	26,642,106	1,626,669	264,258	—	510,243,017
1943	533,915,059†	347,969,723	26,710,946	1,369,851	223,093	—	910,188,672
1944	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	2,317,733	1,151,757,035
1945	763,896,322	276,403,849	27,052,692	1,546,445	532,599	3,326,161	1,072,758,068
Totals	3,131,295,975	2,086,392,904	176,299,258	6,575,311	4,189,725	5,643,894	5,410,397,067

(†) Includes National Defence Tax imposed under Section 91 of the Act as explained in the text above.

COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940—SUBDIVIDED

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the excess business profits occurring in an expanded wartime economy. The Act applies to all forms of business enterprise whether conducted within a corporate, partnership or sole proprietorship structure.

Excess profits are defined as profits in excess of "Standard Profits". Standard Profits are defined as the average profit earned in the three best years of the four-year standard period extending from 1936 to 1939 inclusive. Businesses which were depressed during the

standard period may apply to the Board of Referees for the award of a Standard Profit based on some yardstick other than the actual profits of the business during the years 1936 to 1939.

The Excess Profits Tax Act is not confined only to the taxing of "Excess Profits" as defined above but also imposes a tax on total profits. The tax is levied under Section 3 of the Act at rates laid down in the Second Schedule to the Act; these rates from 1940 to 1945 have been as follows:

EXCESS PROFITS TAX ON CORPORATIONS

Calendar Year

1940	12% of total profits or 75% of excess profits whichever is greater.
1941	22% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1943	12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.

Note:- Refundable Portion—Beginning on July 1, 1942, and ending December 31, 1945, those companies taxable at the 100% rate on excess profits are entitled to a refund of a portion of the tax paid. The Refundable Portion is defined as 20% of all profits in excess of 116 $\frac{2}{3}$ % of standard profits. Further details and statistics relating to the refundable portion are contained in Section II of this report. The collections given in this section include collections of refundable portion.

Corporations having a taxable profit of less than \$5,000 before deduction of any salary or wages paid to a shareholder were not subject to the Excess Profits Tax prior to July 1, 1942. After July 1, 1942, such corporations are subject only to the 12% tax on total profits.

EXCESS PROFITS TAX ON PARTNERSHIPS OR INDIVIDUALS IN BUSINESS

Calendar Year

1940	12% of total profits or 75% of excess profits whichever is greater.
1941	15% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—15% of total profits or 100% of excess profits whichever is greater.
1943	15% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.

Note:- Refundable Portion—In the case of those taxable at the 100% rate on excess profits the refundable portion is 20% of all profits in excess of 117.647% of standard profits.

Partnerships or sole proprietorships earning less than \$5,000 per year before deduction for proprietor's salaries are not subject to Excess Profits Tax and in computing taxable income under the Act a maximum allowance of \$5,000 as a salary for each working proprietor is deductible.

In the table below the tax collections from partners or sole proprietors are listed under the heading "Individuals."

TABLE D
SUBDIVISION OF COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940
BY FISCAL YEARS

Year	Individuals	Corporations	Total
	\$	\$	\$
1941	147,989	23,847,280	23,995,269
1942	3,483,384	131,684,961	135,168,345
1943	11,380,178	443,200,499	454,580,677
1944	21,417,744	447,300,096	468,717,840
1945	24,186,853	441,618,504	465,805,357
Totals	60,616,148	1,487,651,340	1,548,267,488

TABLE E
TAX COLLECTIONS BY PROVINCES
1942, 1943, 1944 and 1945 Fiscal Years

Province	Total Tax Collections			
	1942	1943	1944	1945
	\$	\$	\$	\$
Prince Edward Island	912,841	1,723,750	2,274,882	2,970,042
Nova Scotia	14,690,032	31,404,762	41,972,053	41,733,353
New Brunswick	9,893,145	18,155,793	26,660,624	27,794,305
Quebec	200,522,959	434,742,868	492,710,468	442,982,576
Ontario	325,868,874	689,138,536	782,248,910	748,320,240
Manitoba	23,557,597	46,345,749	64,149,086	78,540,011
Saskatchewan	5,734,542	11,290,614	18,676,916	23,797,179
Alberta	15,255,346	29,185,685	48,230,819	51,558,252
British Columbia	55,530,474	115,345,851	156,984,799	136,735,686
Yukon	399,519	709,202	1,570,122	1,311,028
Head Office	2,607	22	16,027	71,550
Totals	652,367,936	1,378,042,832	1,635,494,706	1,555,814,222
	Individual Income Tax Collections			
	1942	1943	1944	1945
	\$	\$	\$	\$
Prince Edward Island	483,893	591,347	1,157,775	1,353,927
Nova Scotia	8,884,184	16,310,837	26,797,390	25,541,461
New Brunswick	5,834,096	8,816,323	13,366,548	13,947,842
Quebec	79,187,566	149,319,074	210,354,179	190,834,732
Ontario	146,906,862	261,167,282	380,379,713	364,791,086
Manitoba	13,002,356	22,061,338	34,840,084	36,867,765
Saskatchewan	4,425,455	8,177,793	14,525,921	17,703,639
Alberta	9,886,505	16,357,848	32,143,747	32,018,333
British Columbia	26,979,023	50,646,780	95,109,123	80,002,011
Yukon	281,792	466,421	891,392	809,903
Head Office	2,553	16	4,890	25,623
Totals	295,874,285	533,915,059	809,570,762	763,896,322
	Corporation Income Tax Collections			
	1942	1943	1944	1945
	\$	\$	\$	\$
Prince Edward Island	263,733	815,994	549,933	630,623
Nova Scotia	2,655,727	5,263,936	3,944,078	3,810,146
New Brunswick	2,308,780	3,271,427	3,930,395	3,806,036
Quebec	69,046,153	131,067,863	127,786,553	107,639,412
Ontario	90,846,409	167,189,766	138,565,206	124,137,103
Manitoba	5,379,018	9,835,211	10,159,911	11,261,897
Saskatchewan	640,489	1,161,615	1,325,798	1,792,769
Alberta	2,934,560	6,127,392	6,651,768	7,252,753
British Columbia	11,729,942	23,185,431	18,149,497	15,933,254
Yukon	30,834	51,082	304,438	93,929
Head Office	54	6	11,137	45,927
Totals	185,835,699	347,969,723	311,378,714	276,403,849

TABLE E—Continued
TAX COLLECTIONS BY PROVINCES
1942, 1943, 1944 and 1945 Fiscal Years

Province	Tax on Dividends and Interest—Collections			
	1942	1943	1944	1945
	\$	\$	\$	\$
Prince Edward Island	54,827	25,981	74,497	55,636
Nova Scotia	132,740	142,245	137,976	122,896
New Brunswick	72,015	81,171	77,326	68,578
Quebec	8,370,613	8,313,456	8,023,661	9,804,395
Ontario	15,157,640	15,552,746	14,954,767	14,301,507
Manitoba	967,648	956,669	970,733	1,138,922
Saskatchewan	66,283	61,702	86,184	117,307
Alberta	139,143	285,787	215,077	248,292
British Columbia	1,648,613	1,284,369	1,125,569	1,145,560
Yukon	32,584	6,820	5,014	49,599
Totals	26,642,106	26,710,946	25,670,804	27,052,692
Excess Profits Tax Collections				
	1942	1943	1944	1945
	\$	\$	\$	\$
Prince Edward Island	107,475	274,137	450,206	872,172
Nova Scotia	2,934,395	9,431,877	10,649,031	11,736,105
New Brunswick	1,605,100	5,842,460	8,520,253	9,485,724
Quebec	39,971,887	140,288,745	139,662,464	128,505,685
Ontario	68,930,877	238,067,692	238,642,308	232,896,415
Manitoba	4,065,485	13,116,342	17,884,757	28,787,713
Saskatchewan	535,986	1,740,872	2,522,022	3,942,569
Alberta	2,118,544	6,069,346	8,786,159	11,355,106
British Columbia	14,844,652	39,567,305	41,233,984	37,869,095
Yukon	53,944	181,901	366,656	354,773
Totals	135,168,345	454,580,677	468,717,840	465,805,357
Succession Duty Collections				
	1942	1943	1944	1945
	\$	\$	\$	\$
Prince Edward Island	2,138	15,727	40,843	46,133
Nova Scotia	79,129	249,199	399,371	437,017
New Brunswick	67,557	142,227	323,156	315,054
Quebec	3,371,435	5,193,092	4,288,815	4,410,013
Ontario	3,003,417	6,243,663	8,016,707	9,413,142
Manitoba	106,113	354,307	231,991	349,936
Saskatchewan	21,434	144,201	203,046	226,632
Alberta	102,282	304,337	361,129	594,371
British Columbia	202,884	624,912	1,154,933	1,456,385
Yukon	185	1,818	—160*	2,114
Totals	6,956,574	13,273,483	15,019,831	17,250,797

* Debit amount.

COLLECTIONS ON A "TAXATION YEAR" BASIS
(i.e. relating the tax back to the year in which the income was received)

The previous collection tables reflected the total taxes collected during a Government Fiscal Year without regard to which particular Taxation Years the revenues apply. In the following table the collection of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding Taxation Year.

A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the Act. In the case of individuals the

Taxation Year is almost always a Calendar Year. In the case of a corporation the Taxation Year is the Calendar Year in which the company's fiscal period ends. Under the present system of collection, a substantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the Taxation Year, and the balance is almost entirely collected in the two following years.

The general Head Office account for a Taxation Year is held open for statistical purposes for a period of three

TABLE F
INDIVIDUAL AND CORPORATION INCOME AND EXCESS PROFITS TAX COLLECTIONS
BY TAXATION YEARS

Taxation Year	Individuals			Corporations		
	Income Tax	Excess Profits Tax	Total	Income Tax	Excess Profits Tax	Total
	\$	\$	\$	\$	\$	\$
1917	11,646,282	—	11,646,282	4,637,894	—	4,637,894
1918	18,451,139	—	18,451,139	7,958,131	—	7,958,131
1919	33,278,516	—	33,278,516	20,335,729	—	20,335,729
1920	39,214,266	—	39,214,266	35,730,601	—	35,730,601
1921	29,434,661	—	29,434,661	26,622,035	—	26,622,035
1922	24,656,682	—	24,656,682	26,862,248	—	26,862,248
1923	25,132,971	—	25,132,971	30,625,328	—	30,625,328
1924	24,531,166	—	24,531,166	31,631,290	—	31,631,290
1925	19,417,049	—	19,417,049	28,973,085	—	28,973,085
1926	21,474,946	—	21,474,946	31,195,304	—	31,195,304
1927	22,317,810	—	22,317,810	33,923,492	—	33,923,492
1928	26,059,863	—	26,059,863	41,658,016	—	41,658,016
1929	26,976,728	—	26,976,728	44,845,939	—	44,845,939
1930	26,748,223	—	26,748,223	37,294,532	—	37,294,532
1931	26,830,974	—	26,830,974	31,104,795	—	31,104,795
1932	28,590,083	—	28,590,083	26,499,449	—	26,499,449
1933	26,168,150	—	26,168,150	29,222,435	—	29,222,435
1934	34,134,623	—	34,134,623	44,524,671	—	44,524,671
1935	35,102,446	—	35,102,446	53,276,177	—	53,276,177
1936	39,653,609	—	39,653,609	67,149,110	—	67,149,110
1937	45,730,913	—	45,730,913	88,919,516	—	88,919,516
1938	42,358,966	—	42,358,966	74,076,529	—	74,076,529
1939	54,781,130	—	54,781,130	90,498,381	—	90,498,381
1940	152,245,616	4,533,451	156,779,067	151,394,634	102,518,315	253,912,949
1941	329,333,512	10,148,521	339,482,033	224,471,245	252,371,160	476,842,405
1942	391,194,438	18,543,654	409,738,092	270,204,989	396,478,331	666,683,320
1943*	797,664,649	19,587,528	817,252,177	304,444,456	421,940,217	726,384,673
1944*	692,439,775	7,741,335	700,181,110	212,163,325	287,353,971	499,517,296
1945*	85,726,789	61,658	85,788,447	16,146,068	26,988,597	43,134,665
1946*	—	—	—	3,500	750	4,250
Totals	3,131,295,975	60,616,147	3,191,912,122	2,086,392,904	1,487,651,341	3,574,044,245

* The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1943 account and substantial additions to the 1944 and 1945 accounts.

years. Thereafter, any taxes collected for a "closed" year are credited to a "Combined Years Account". As of March 31, 1945, general Head Office accounts were open for the Taxation Years 1945, 1944 and 1943 and the "Combined Account" was known as 1917-42. All collections in the Combined Account are, in the table above, credited to the last year in the Combined Account which in the case above is 1942. In the succeeding year the "Combined Account" will be known as 1917-43 and all the collections in this account for a twelve-month period will be credited to 1943. The collections received in the Combined Account are relatively small and as each Taxation Year eventually

receives the "combined" revenues for a twelve-month period it is not believed that this procedure materially affects the comparative table and it has the advantage of permanently closing off a Taxation Year for general statistical purposes. It is not to be understood from the foregoing description that the account of an individual taxpayer is closed off for any Taxation Year until full payment is received.

The foregoing table distributes the collections from individual and corporation income and excess profits tax on a Taxation Year basis. It will be noted that the collections for the last three years are still open.

ADJUSTMENT OF CORPORATION TAX BETWEEN INCOME TAX AND EXCESS PROFITS TAX

The Income War Tax Act and the Excess Profits Tax Act, 1940, levy separate taxes on the same amount of corporation income. In a few instances the income of a corporation for income tax purposes differs slightly from the income subject to excess profits tax but by and large it is the same income. The two taxes are remitted simultaneously each month by the tax paying corporation through the medium of a single cheque. This cheque should be accompanied by a prescribed form indicating the amount of the remittance to be credited to income tax and the amount to be credited to excess profits tax. The division of the remittance into the two separate taxes, however, is not always reported by the taxpayer and in such cases the local offices credit the entire collection or an excessive proportion to income tax. Later on, when the company is assessed a transfer is made out of income tax and into excess profits tax so that the liability for each tax is covered by the collections previously received.

It follows from the above account that for a period of time too much over all revenue is reported for corporation income tax at the expense of excess profits tax and further, that in time the reverse trend will develop as substantial transfers are made out of income tax and into excess profits tax to correct the previous anomaly. A time lag of from one to three years may occur before the true distribution between the two taxes is adjusted in the books of the Department. Meanwhile, those who may be studying the comparative productivity of the two taxes might be misled by the currently reported allocation.

It is not possible for the Department to ascertain the true distribution until all corporation taxpayers are assessed in respect of each successive taxation year but an approximate adjustment can be made on the basis of assessments to date. For the convenience of those who may be interested in this matter an estimated adjustment follows below.

TABLE G
ADJUSTED CORPORATION TAX COLLECTIONS

Taxation Year	Income Tax	Excess Profits Tax	Total
1940	\$126,604,795	\$127,308,154	\$253,912,949
1941	183,009,878	293,832,527	476,842,405
1942	225,569,544	441,113,766	666,683,320
1943*	225,429,726	500,954,947	726,384,673
1944*	158,297,735	341,219,561	499,517,296
1945*	13,864,714	29,269,951	43,134,665

*The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1943 account and substantial additions to the 1944 and 1945 accounts.

NOTE—A table similar to Table G appears in the 1945 edition of the Canada Year Book and shows a slightly different apportionment for the 1943, 1944 and 1945 Taxation Years. Both tables were prepared by the Department of National Revenue but Table G, above, is based upon more recent information.

SECTION II

CORPORATION STATISTICS

CORPORATION STATISTICS — 1944 TAXATION YEAR—UNASSESSED

As indicated in the introduction, this section constitutes a new departure in which corporation statistics are presented on a Taxation Year Basis prior to assessment by the Department. The figures are as declared by the taxpayer without the scrutiny or revision of district or head office assessing sections.

The data has been extracted and compiled by members of the head office statistical section from the T 2 Corporation Income Tax return shortly after it has been filed by the taxpayer. Inasmuch as this is the first year of record, the figures stand alone without any basis of reference to previous experience. In later years historical tables of the more significant statistics will be developed with 1944 as the initial year.

Basic Information and Definitions

COMPANIES INCLUDED—All taxable companies filing T.2 Corporation income tax returns are recorded whether reporting a taxable income or a loss. The final date for filing 1944 returns was June 30, 1945. The statistical section held its records open till October 29, 1945, in order to include all late or amended returns, but any returns received after that date were excluded. A few companies have been omitted as a result of this policy but it is believed that over 98% of all companies are included.

PERIOD COVERED—The period covered is the 1944 Taxation Year which embraces all company returns for fiscal periods **ending** between January 1, 1944, and December 31, 1944. Except where a company's fiscal year ends on December 31, 1944, the data pertains partially to the 1943 calendar year and partially to the 1944 calendar year. All companies were coded as to whether the major portion of the fiscal period occurred in 1943 or 1944. The relative division between these two calendar years is indicated in Table "B" hereunder.

STATISTICAL PROCEDURE—Information from unassessed T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section and entered on a "transcript card". Information on the "transcript card" is converted to three punch cards, a tax card, a balance sheet card and an income card. Information on the three punch cards is accumulated mechanically thereafter.

INACTIVE COMPANIES—For the purpose of this report an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature, of less than \$1,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend over \$1,000 on their property. An exception is also made in the case of

investment trusts which are considered to be active if the balance sheet shows cash or marketable securities having a value in excess of \$25,000.

FULLY TABULATED COMPANIES—A fully tabulated company is one for which full statistics have been extracted covering taxes, balance sheet information and income data. Companies not fully tabulated are those filing returns from which it has been possible to extract statistics covering taxes only. Similarly, only the tax card is completed for inactive companies.

Companies filing very scanty interim returns cannot be fully tabulated until the amended return is received; however, interim returns which are complete except for minor adjustments are fully tabulated. The returns of chartered banks and insurance companies are not fully tabulated.

Many foreign companies with branch offices in Canada do not prepare or submit complete financial statements covering purely Canadian operations. Consequently it has not been possible to compile financial statistics of a number of active taxable companies because of the influence of operations outside of Canada.

The fact that in some instances it has not been possible to tabulate balance sheet and income data accounts for the difference in the number of companies covered in Tables "C", "D", and "E", hereunder, and those summarized in Tables "G" and "H". Those companies which have not been fully tabulated comprise 7.9% of all active taxable companies.

It will also be noted that 18,767 Fully Tabulated Active Taxable profit companies are reported on Table "A", whereas Tables "G" and "H" present details of 18,749 Fully Tabulated companies. The difference is the result of 18 companies filing two part-year tax returns during the 1944 Taxation Year, while in each case only one balance sheet has been summarized.

INDUSTRIAL CLASSES—Each company has been assigned to an industrial classification by the statistical section on the basis of information given in the tax return. The structure of the codes is based on the "Industrial Classification Manual" issued by the Department of Labour but has been adapted in some respects to the requirements of this Department. The coding assigned to each company for 1944 will be continued in the future automatically unless there is clear evidence that a change is necessary.

In the case where a company's activities are diversified its classification is based on volume of sales.

INCOME CLASSES—Each company is coded to an income class on the basis of the amount of current year profit reported by the company for the 1944 Taxation Year. Companies which reported expenses exactly equal to income and therefore show neither a profit nor a loss are coded as loss companies.

CURRENT YEAR PROFIT—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1944 Taxation Year. Dividends received from other Canadian corporations are non-taxable under the Act and are therefore not included in this figure. The current year profit may be subject to a deduction for a loss sustained in the preceding year so that it does not necessarily represent the final taxable profit for the year.

PRIOR YEAR LOSS—This figure represents the amount of loss for the 1943 Taxation Year which, under Section 5 (p) of the Act, has been deducted from the current year (1944) profit in order to arrive at the net taxable income for 1944.

NET TAXABLE INCOME—This figure represents the amount of income subject to tax in the 1944 Taxation Year and consists of the current year profit less the prior year loss.

CURRENT YEAR LOSS—This constitutes the loss reported by the taxpayer during the 1944 Taxation Year, after deducting dividends received from other Canadian corporations.

LOSS DEDUCTED FROM PRIOR YEAR PROFIT—This figure represents the loss reported by the taxpayer during the 1944 Taxation Year which may be carried back against profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon 1943 profits.

LOSS DEDUCTIBLE FROM FUTURE PROFITS—Represents loss reported during the 1944 Taxation Year which may be deducted from profits earned during the following three years.

INCOME TAX DECLARED—This is the income tax payable upon the net taxable income. In the case of unconsolidated returns the rate of tax is 18%; for companies filing consolidated returns the tax is 20%, and in the case of non-resident owned investment companies the rate is 22½%. In a few instances the liability is reduced by tax credits for taxes paid abroad, capital expenditure allowances, or war risk insurance.

EXCESS PROFITS TAX DECLARED—This is the excess profits tax payable upon the net taxable income. In the 1944 Taxation Year the rate of E.P.T. was:

- (i) 12% of net taxable income (Part III) plus the larger of:
- (ii) 10% of net taxable income (Part I),
- or
- (iii) 100% of excess profits i.e., the excess of net taxable income over standard profit (Part II).

In computing excess profits a deduction of 30% is made, representing the over all flat 18% income tax and the 12% excess profits tax payable under Part III which, if not deducted, would combine to render a 130% tax on profits in excess of standard profit. The practical effect of the 30% deduction is to make the alternative tax the greater of:

- 10% of net taxable income (Part I)
- or
- 70% of net taxable income after deducting the standard profit (Part II), i.e., 70% of net taxable income minus 70% of standard profit.

Companies earning less than \$5,000 before deducting payments to shareholders as wages or otherwise are not subject to Part I or Part II of the excess profits tax; their net tax is limited to the 12% payable under Part III.*

STANDARD PROFITS—Standard profit is defined in the Excess Profits Tax Act, 1940, as the average yearly profit earned by the taxpayer in the calendar years 1936 to 1939. However, if profits in one of those four years falls below 50% of the average in the remaining three years, the average for the three years may be used. Losses in one year are not deducted from profits of other years in determining the average but the year is included in dividing through to obtain the average.

If a company considers itself to have been depressed during the standard period it may temporarily claim a higher standard profit based on the capital employed in the business or, under special circumstances, based on the normal profits of other firms engaged in the same

NOTE: For those making a study of the excess profits tax it is of value to know at what point the tax under Part II equals the tax under Part I. By use of algebraic symbols and equating the two taxes the "breaking point" is established as follows (where "X" represents net taxable income and "Y" represents the standard profit):

Tax Under Part I	Is Assumed to Be Equal to	Tax Under Part II
10% of X	=	70% of (X-Y)
$\frac{1}{10}$ X	=	$\frac{7}{10}$ X - $\frac{7}{10}$ Y
$\frac{7}{10}$ Y	=	$\frac{6}{10}$ X
7 Y	=	6 X
$\frac{7}{6}$ Y	=	X
$Y + \frac{1}{6}$ Y	=	X

In effect this means that when the year's profit exceeds the standard profit by one sixth then Part II, or the 100% tax, is applicable; conversely when the year's profit falls short of being one sixth larger than the standard profit the 10% tax is applicable. Since the fraction one-sixth is equivalent to 16-2/3% the so called breaking point is 116-2/3% of standard profit. This is a rather important figure in studying the excess profits tax and will be referred to later on in this report.

or an analogous class of business. Such claims must finally be approved, rejected, or amended by the Board of Referees. Until the standard profit claim is finally settled the taxpaying company files its tax return and pays its tax on the basis of the claimed standard profit. It is believed that a fair proportion of the 1944 returns covered in this report are in this class so that the final liability for excess profits tax may differ from the published figures. For the most part, only companies taxable under Part II of E.P.T. would be subject to this adjustment though it is possible that a taxpayer could be carried out of Part I and into Part II as a result of an awarded standard profit being less than the standard profit claimed by the taxpayer.

Only the standard profit of companies taxable under Part II have been compiled by the statistical section.

All companies are deemed to have a minimum standard profit of \$5,000 so that no company is taxable under Part II unless its net taxable income exceeds \$5,833.33 (i.e., the minimum standard of \$5,000 plus one-sixth).

REFUNDABLE PORTION—This constitutes the portion of the excess profits tax which is refundable by the Crown to the taxpayer. Only those companies taxable under Part II (100%) qualify for a refundable portion. The amount refundable in the 1944 Taxation Year is 20% of the profits above the point where the tax under Part II exceeds the tax under Part I. As outlined above, that point is 116-2/3% of standard profits. The refundable portion is therefore 20%, or a fifth, of all profits in excess of 116-2/3% of standard profits.*

PENSION DEDUCTIONS CLAIMED—The amount compiled under this heading was extracted from item 16 (h) (a) (1) of the 1944 T.2 questionnaire covering pension deductions claimed by corporations in respect of wages in the 1944 Taxation Year. The amount claimed in respect of wages for earlier years as shown in item 16 (h) (b) (2) of the questionnaire was not included.

CHARITABLE DONATIONS—The amount compiled under this heading was extracted from item 27 of form T.2 or from separate statements submitted by the taxpayer.

CASH—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

SECURITIES—This classification includes stocks, bonds, mortgages, notes, agreements for sale, **plus the refundable portion of excess profits tax**. Where financial statements or other circumstances suggest that an investment is of a permanent nature, such as in a subsidiary company, the entry is under "other assets".

RECEIVABLES—Accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

INVENTORIES—This includes office stationery and supplies as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

FIXED ASSETS—This includes land and all tangible assets subject to depreciation including alterations and improvements if capitalized. The asset is entered gross before depreciation.

OTHER ASSETS—Any asset or debit account not classified elsewhere including prepaid expenses, organization expenses, bond discount, goodwill, leases, contracts, rights, investment in allied companies, cash value of life insurance, loans to employees, officers or shareholders.

BANK LOANS—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the uncovered portion is entered under bank loans.

PAYABLES—This category includes all accounts or bills payable incurred in the normal course of business.

OTHER CURRENT LIABILITIES—Includes deferred income, deposits on contracts, loans received from officers or shareholders of a current nature.

* NOTE: The definition of the refundable portion given above does not explain its full significance inasmuch as the final effect of the refundable portion is to return one third of the "net" tax collected by virtue of the 100% rate. The expression "net" in this context means the amount collected by the 100% rate on excess profits over and above what would have been collected by the alternative 10% tax on total profits. This may be demonstrated as follows:

- A. As stated earlier the actual tax payable under Part II is 70% of net taxable income minus 70% of standard profit.
- B. The tax payable under Part I is 10% of net taxable income.
- C. Therefore, the tax under Part II exceeds that under Part I by the difference which is 60% of net taxable income minus 70% of standard profit.
- D. By definition the refundable portion is 20% of all profits in excess of 116-2/3% of standard profits. This can be restated as 20% of net taxable income minus 23-1/3% of standard profit.
- E. It will be noted that quantity "D" is exactly one third of quantity "C" which indicates that the refundable portion is one-third of the additional tax levied by virtue of Part II over and above what would have been levied under the alternative Part I.

FUNDED DEBT—Bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

DEPRECIATION RESERVE—This category includes depreciation, depletion, or any other reserve set up to reflect the decline in value of a tangible asset except bad debt reserve, investment reserve, or inventory reserve.

CAPITAL STOCK—All classes of outstanding capital stock are included.

SURPLUS—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.

DEFICIT—Earned or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet the figures are offset and only a net deficit or net surplus is entered.

GROSS SALES OR REVENUE—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases. Capital profits are not added to gross revenue. Inter-branch or inter-departmental sales are eliminated wherever possible.

In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

RENTALS RECEIVED
BOND INTEREST RECEIVED
NON TAXABLE DIVIDENDS RECEIVED
TAXABLE DIVIDENDS RECEIVED
BOND & MORTGAGE INTEREST PAID
RENTALS PAID

These items are believed to be self-explanatory. The information is extracted from the replies to specific questions appearing in the T. 2 Return. If the questions are not answered the profit & loss account is examined.

DEPRECIATION CHARGED—The figure used here is the amount of depreciation claimed by the taxpayer as a deduction in determining net taxable income.

DEPLETION CHARGED—Depletion is an allowable charge in the case of companies operating a mine, oil or gas wells, or timber limits.

DIVIDENDS CHARGED—This figure covers the amount of dividends charged for the year in the profit and loss or surplus accounts. No distinction is made between cash or stock dividends or whether the dividend remained unpaid at the end of the year.

CAPITAL EXPENDITURES—This figure has been compiled to indicate the annual capitalized expenditure on depreciable fixed assets. The information is extracted from item 30 of the T.2 Return or item 20 of the T.2 questionnaire. If special schedules are submitted in reply to these questions the information is taken from the schedules. The acquisition of land is not normally included in this figure.

STATISTICS ON A PROVINCIAL BASIS—Corporation statistics are presented herein on a provincial basis in conformity with previous reports but it should be pointed out that the figures contain an unavoidable bias in favour of the central provinces, Ontario and Quebec. This is caused by many large companies which operate across Canada filing their tax return in either of these two provinces.

TABLE A
GENERAL STATEMENT OF 27,732 CORPORATIONS TABULATED
1944 TAXATION YEAR

	Companies Reporting a Profit								Companies Reporting a Loss			
	Total No. of Com- panies	No. of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refund- able Portion	No. of Com- panies	Current Year Loss	Loss Deducted from Prior Year Profit	Loss Deduct- ible from Future Profits
Companies Taxable Under the Income War Tax Act												
Active Companies—Fully Tabu- lated—Unconsolidated	23,241	18,712	1,080,150,668	2,589,344	1,077,561,324	192,335,757	419,269,563	62,541,620	4,529	29,338,006	357,332	28,980,674
Active Companies—Fully Tabu- lated—Consolidated	60	55	36,052,332	Nil	36,052,332	7,105,508	14,305,761	2,212,968	5	360,586	Nil	360,586
Sub-total — Active Taxable Companies Fully Tabulated	23,301	18,767	1,116,203,000	2,589,344	1,113,613,656	199,441,265	433,575,324	64,754,588	4,534	29,698,592	357,332	29,341,260
Active Companies—Not Fully Tabulated	1,544	806	63,211,252	153,272	63,057,980	11,058,603	21,405,340	2,630,884	738	5,845,017	241,725	5,603,292
Interim returns—Not Fully Tabulated	462	164	14,630,282	42,844	14,587,438	2,587,234	6,850,845	1,235,801	298	248,989	53,887	195,102
Sub-total — Active Taxable Companies	25,307	19,737	1,194,044,534	2,785,460	1,191,259,074	213,087,102	461,831,509	68,621,273	5,570	35,792,598	652,944	35,139,654
Inactive Companies	2,425	286	68,459	8,990	59,469	10,123	7,227	Nil	2,139	2,062,907	422	2,062,485
Total Taxable Companies— whether active or inactive, fully tabulated or not fully tabulated	27,732	20,023	1,194,112,993	2,794,450	1,191,318,543	213,097,225	461,838,736	68,621,273	7,709	37,855,505	653,366	37,202,139

TABLE B
DISTRIBUTION OF 25,307 ACTIVE TAXABLE COMPANIES BY CALENDAR YEAR

Calendar Year	Total No. of Companies	Companies Reporting a Profit										Companies Reporting a Loss			
		No. of Companies	% of Total	Current Year Profit	% of Total	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	No. of Companies	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deductible from Future Profits	
1943	6,221	4,908	24.9	\$ 192,876,147	16.2	\$ 745,187	\$ 192,130,960	\$ 34,831,696	\$ 83,660,199	\$ 14,411,445	1,313	\$ 5,940,475	\$ 130,987	\$ 5,809,488	
1944	19,086	14,829	75.1	1,001,168,387	83.8	2,040,273	999,128,114	178,255,406	378,171,310	54,209,828	4,257	29,852,123	521,957	29,330,166	
Total	25,307	19,737	100.0	1,194,044,534	100.0	2,785,460	1,191,259,074	213,087,102	461,831,509	68,621,273	5,570	35,792,598	652,944	35,139,654	

NOTE: As explained in the introductory text to Section II, under "Period Covered", the 1944 Taxation Year includes any company fiscal year ending between January 1 — December 31, 1944.

In the case of companies whose annual fiscal year ended prior to June 30, 1944, it follows that the major portion of their business year fell in the 1943 calendar year. Where the company fiscal year ends after June 30, 1944, the major portion of the business year falls within the 1944 calendar year. The above table divides the 1944 Taxation year returns into these two calendar year classes.

It will be noted that 24.9% of the 1944 Taxation Year companies belong to the 1943 calendar year, but that the profits of these companies comprise only 16.2% of the total 1944 Taxation Year Profits. Except in studies requiring detailed calendar year analysis it is considered that the 1944 Taxation Year statistics generally reflect business operations in the 1944 calendar year.

TABLE C

**Distribution of 25,307 Active Taxable Companies Reporting a Profit or Loss
by Industrial Divisions and Major Industrial Class
1944 TAXATION YEAR**

COMPANIES REPORTING A PROFIT														Companies Reporting a Loss		
Industrial Division Major Industrial Class		No. of Com- panies	Net Taxable Income (000) \$	Income Tax Declared (000) \$	Excess Profits Tax Declared (000) \$	Effective Rate of E.P.T. %	Combined Income and Excess Profits Tax (000) \$	Effective Rate of Com- bined Tax %	Refund- able Portion (000) \$	Pension Deduct- ions Claimed (000) \$	Chari- table Dona- tions Claimed (000) \$	No. of Com- panies	Total Loss Re- ported (000) \$	Chari- table Dona- tions Claimed (000) \$		
Agriculture, Fishing and Forestry:																
General Agriculture.....		141	1,976	356	805	40.7	1,161	58.8	126	—	7	112	446	1		
Specialized Agriculture.....		45	511	92	219	42.9	311	60.9	37	—	2	35	46	—		
Fishing.....		21	209	38	108	51.7	146	70.0	21	—	—	6	28	—		
Forestry.....		122	1,615	290	501	31.0	791	49.0	52	1	8	89	915	1		
Total Agriculture, Fishing and Forestry.....		329	4,311	776	1,633	37.9	2,409	55.9	236	1	17	242	1,435	2		
Mining:																
Gold Mining.....		55	29,556	5,221	6,662	22.5	11,884	40.2	36	198	159	26	1,715	6		
Other Metal Mining.....		12	41,485	7,385	10,214	24.6	17,598	42.4	379	3,415	223	10	363	1		
Coal Mining.....		45	1,556	275	415	26.7	690	44.3	25	—	10	51	892	1		
Oil, Gas and Naphtha.....		101	2,244	401	480	21.4	881	39.3	—	43	9	107	568	2		
Oil & Gas Royalty Syndicates-Trustee Returns.....		13	112	20	24	21.4	44	39.3	—	—	—	10	21	—		
Other Non-Metallic Minerals.....		51	3,787	682	1,262	33.3	1,944	51.3	158	47	21	50	257	1		
Mining Development Companies.....		12	3	—	—	—	—	—	—	—	—	251	5,196	1		
Oil Development Companies.....		4	3	1	—	—	1	33.3	—	—	—	31	748	—		
General Prospecting & Mining Service.....		29	550	99	134	24.4	233	42.4	5	—	5	52	522	—		
Total Mining.....		322	79,296	14,084	19,191	24.2	33,275	42.0	603	3,703	427	588	10,282	12		
Manufacturing:																
Meat Packing.....		57	11,214	1,970	4,046	36.1	6,016	53.6	617	49	254	11	65	1		
Dairy Products.....		125	2,439	438	1,085	44.5	1,523	62.4	187	4	25	32	52	1		
Canning and Preserving Fruits and Vegetables.....		90	6,359	1,144	2,357	37.1	3,501	55.1	321	145	23	20	305	—		
Grain Mill Products.....		100	12,291	2,228	4,414	35.9	6,642	54.0	573	252	150	30	48	—		
Bakery Products.....		126	8,057	1,476	4,236	52.6	5,712	70.6	829	32	46	14	23	—		
Sugar Refining.....		6	5,761	1,031	1,507	26.2	2,538	44.1	82	73	70	—	—	—		
Confectionery and Related Products.....		58	6,497	1,168	2,946	45.3	4,114	63.3	483	32	53	—	—	—		
Non-Alcoholic Beverages.....		84	8,619	1,548	2,216	25.7	3,764	43.7	108	—	29	16	101	1		
Alcoholic Beverages.....		93	40,319	7,265	18,969	47.0	26,234	65.0	3,371	751	563	—	—	—		
Miscellaneous Food Products.....		91	5,955	1,070	2,607	43.8	3,677	61.7	435	121	37	13	82	2		
Tobacco.....		29	11,461	2,063	3,380	29.5	5,443	47.5	290	151	33	5	107	—		
Fish Canning and Curing.....		46	3,274	578	1,559	47.6	2,137	65.3	296	9	37	15	241	2		
Cotton Textile Mills.....		58	11,962	2,150	3,600	30.1	5,750	48.1	322	124	225	8	39	—		

Rayon and Silk Textile Mills.....	22	7,034	1,261	3,648	51.9	4,909	69.8	698	15	58	—	—
Woolen and Worsted Textile Mills.....	62	5,008	898	1,762	35.2	2,660	53.1	221	16	75	7	51
Knitting Mills.....	113	9,526	1,713	4,179	43.9	5,892	61.9	674	59	98	—	—
Other Textile Mill Products.....	105	6,972	1,249	2,730	39.2	3,979	57.1	392	24	76	22	118
Apparel and Finished Textile Goods.....	626	13,518	2,425	6,636	49.1	9,061	67.0	1,219	31	292	25	72
Fur Goods and Products.....	87	755	129	296	39.2	425	56.3	44	—	26	8	34
Saw Mills.....	200	7,825	1,407	3,163	40.4	4,570	58.4	491	3	65	63	522
Planing and Plywood Mills.....	142	8,430	1,553	3,149	37.4	4,702	55.8	444	12	57	52	215
Furniture.....	151	4,895	877	2,367	48.4	3,244	66.3	430	24	60	25	42
Wooden Containers.....	66	2,720	489	1,395	51.3	1,884	69.3	277	—	25	8	75
Morticians Goods.....	18	247	48	97	39.3	145	58.7	15	—	2	—	—
Miscellaneous Wood Products.....	73	2,945	529	1,295	44.0	1,824	61.9	215	—	16	26	141
Pulp and Paper Mills.....	53	41,449	7,503	12,873	31.1	20,376	49.2	1,252	189	202	17	404
Converted Paper Products.....	168	11,696	2,122	5,637	48.2	7,759	66.3	1,024	38	119	11	42
Newspapers.....	149	11,046	1,982	4,880	44.2	6,862	62.1	848	133	193	47	115
Periodicals.....	47	901	166	351	39.0	517	57.4	52	249	247	12	107
Book Publishing and Printing.....	55	954	169	358	37.5	527	55.2	51	5	12	11	27
Commercial Printing.....	294	4,596	825	1,978	43.0	2,803	61.0	279	31	59	78	89
Miscellaneous Printing and Service.....	66	2,372	426	1,153	48.6	1,579	66.6	210	22	13	9	12
Paints and Varnishes.....	62	5,846	1,047	2,753	47.1	3,800	65.0	505	49	94	—	—
Drugs and Toilet Preparations.....	232	13,445	2,398	5,775	43.0	8,173	60.8	988	186	104	46	91
Industrial Chemicals.....	83	25,888	4,651	9,702	37.5	14,353	55.4	1,339	524	194	13	38
Miscellaneous Chemical Products.....	112	5,374	971	2,110	39.3	3,081	57.3	309	112	47	24	117
Fabricated Chemical Products and Plastics.....	7	198	36	59	29.8	95	48.0	5	2	2	7	76
Petroleum Refining.....	16	37,442	6,502	8,277	22.1	14,779	39.5	39	1,629	168	8	32
Paving and Miscellaneous Petroleum Products.....	17	4,275	759	1,680	39.3	2,439	57.1	251	1	20	—	—
Rubber and Rubber Products.....	39	7,686	1,384	3,225	42.0	4,609	60.0	510	63	63	6	58
Leather and Leather Products.....	250	9,821	1,766	4,064	41.4	5,830	59.4	624	24	148	15	76
Glass and Glass Products.....	26	5,068	912	2,512	49.6	3,424	67.6	463	24	72	5	14
Cement, Gypsum and Plaster Products.....	30	3,320	602	777	23.4	1,379	41.5	18	101	21	20	73
Structural Clay Products and Pottery.....	37	686	123	193	28.1	316	46.1	15	1	5	29	184
Other Non-Metallic Mineral Products.....	55	6,725	1,207	3,467	51.6	4,674	69.5	664	8	14	21	131
Ordnance and Accessories.....	19	5,048	908	1,626	32.2	2,534	50.2	236	31	26	—	—
Primary Iron and Steel Products.....	74	24,721	4,463	9,015	36.5	13,478	54.5	1,179	85	206	12	291
Tin Cans, Metal Stampings and Structural Products.....	72	15,766	2,836	7,829	49.7	10,665	67.6	1,455	428	63	19	52
Wire, Tools, Cutlery and Hardware.....	67	7,290	1,309	3,607	49.5	4,916	67.4	742	28	48	9	16
Heating Apparatus and Sanitary Ware.....	75	7,493	1,358	3,358	44.8	4,716	62.9	578	223	77	19	100
Miscellaneous Iron and Steel Products.....	45	4,474	804	2,635	58.9	3,439	76.9	551	10	30	12	34
Non-Ferrous Smelting, Refining and Rolling.....	56	23,605	4,157	7,481	31.7	11,638	49.3	775	749	135	9	35
Other Non-Ferrous Metal Products.....	155	6,604	1,188	3,315	50.2	4,503	68.2	623	44	56	22	53
Agricultural Machinery.....	24	6,764	1,220	1,959	29.0	3,179	47.0	157	56	37	—	—
Industrial Construction and Mining Machinery.....	371	25,709	4,627	12,813	49.8	17,440	67.8	2,379	314	181	92	353
Office and Store Machines.....	18	3,064	567	1,618	52.8	2,185	71.3	315	3	17	—	—
Household and Service Industry Machines.....	27	2,129	383	733	34.4	1,116	52.4	88	12	9	7	79
Electrical Machinery and Appliances.....	149	30,063	5,403	13,995	46.6	19,398	64.5	2,462	1,402	147	28	90
Transportation Equipment except Automobiles.....	135	37,358	6,742	21,835	58.4	28,577	76.5	4,572	40	219	24	146
Automobiles, Parts and Equipment.....	59	30,378	5,276	15,406	50.8	20,882	68.1	2,988	44	207	7	22
Miscellaneous Manufacturing.....	274	12,213	2,196	5,639	46.2	7,835	64.2	971	118	82	69	201
Grouped in order to conceal identity ¹	—	—	—	—	—	—	—	—	—	—	22	104
Total Manufacturing.....	6,046	645,550	115,695	268,328	41.2	384,022	59.5	42,550	8,902	5,732	1,130	5,595
												59

TABLE C - (Cont'd)
Distribution of 25,307 Active Taxable Companies Reporting a Profit or Loss
by Industrial Divisions and Major Industrial Class
1944 TAXATION YEAR

Industrial Division Major Industrial Class	COMPANIES REPORTING A PROFIT										Companies Reporting a Loss		
	No. of Com- panies	Net Taxable Income (000)	Income Tax Declared (000)	Excess Profits Tax Declared (000)	Effective Rate of E.P.T. %	Combined Income and Excess Profits Tax (000)	Effective Rate of Com- bined Tax %	Refund- able Portion (000)	Pension Deduct- ible Portions Claimed (000)	Char- itable Dona- tions Claimed (000)	No. of Com- panies	Total Loss Re- ported (000)	Char- itable Dona- tions Claimed (000)
		\$	\$	\$	%	\$	%	\$	\$	\$		\$	\$
Construction:													
General Construction.....	433	10,169	1,840	4,074	40.1	5,914	58.2	610	31	124	144	1,187	21
Residential Construction.....	173	1,273	229	526	41.3	755	59.3	85	—	13	59	105	1
Total Construction.....	606	11,442	2,069	4,600	40.2	6,669	58.3	695	31	137	203	1,292	22
Public Utilities:													
Electric Light and Power.....	99	33,601	6,042	9,209	27.4	15,251	45.4	685	504	125	23	23	—
Gas and Steam Heat Distribution.....	51	3,170	572	944	29.8	1,516	47.8	84	174	29	27	285	—
Air Transportation.....	10	59	10	12	20.3	22	37.3	—	—	1	9	1,077	—
Water Transportation.....	207	11,751	2,159	4,369	37.2	6,528	55.6	608	101	152	67	576	1
Steam Railways.....	22	62,588	11,084	15,725	25.1	26,809	42.8	678	5,321	172	12	321	1
Street Car and Electric Railways.....	11	4,975	884	1,856	37.3	2,740	55.1	257	1,003	31	—	—	—
Highway Transportation.....	350	6,282	1,126	2,971	47.3	4,097	65.2	535	125	40	103	290	2
Grain Elevators.....	30	4,825	870	1,971	40.8	2,841	58.9	303	127	71	3	10	—
Other Storage.....	71	1,057	190	448	42.4	638	60.4	73	2	14	11	20	—
Telephones.....	97	22,558	4,059	11,027	48.9	15,086	66.9	2,018	978	120	37	8	—
Other Communications.....	53	1,486	268	582	39.2	850	57.2	86	3	12	7	12	—
Other Public Utilities.....	65	2,046	364	767	37.5	1,131	55.3	108	35	20	31	241	—
Total Public Utilities.....	1,066	154,398	27,628	49,881	32.3	77,509	50.2	5,435	8,373	787	330	2,863	4
Wholesale Trade:													
Farm Products and Foodstuffs.....	623	24,445	4,308	11,475	46.9	15,783	64.7	2,039	246	324	102	272	3
Clothing, Shoes and Dry Goods.....	282	6,579	1,183	3,208	48.8	4,391	66.7	586	28	123	16	22	3
Drugs.....	131	3,614	654	1,654	45.8	2,308	63.9	343	6	30	22	114	1
Hardware, Lumber and Building Materials.....	409	15,009	2,694	6,968	46.4	9,662	64.4	1,240	65	126	46	136	2
Plumbing and Heating.....	92	1,043	187	450	43.1	637	61.1	81	1	9	31	42	—
Machinery, Electrical Equipment and Parts.....	376	9,229	1,662	3,953	42.8	5,615	60.8	642	54	89	74	396	1
Motor Vehicles and Accessories.....	123	3,710	667	1,844	49.7	2,511	67.7	345	24	26	11	5	—
Other Wholesale Trade.....	709	19,575	3,436	7,992	40.8	11,428	58.4	1,273	191	172	146	314	5
Agencies.....	159	2,173	390	967	44.5	1,357	62.4	165	8	25	50	93	3
Total Wholesale Trade.....	2,904	85,377	15,181	38,511	45.1	53,692	62.9	6,714	623	924	498	1,394	18

Retail Trade.

Foodstuffs.....	240	4,629	833	1,534	33.1	2,367	51.1	176	8	75	44	38	—
Dairies.....	129	5,939	1,070	2,896	48.8	3,966	66.8	531	38	61	31	49	1
Clothing, Shoes and Dry Goods.....	787	12,507	2,260	6,512	52.1	8,772	70.1	1,261	9	203	56	72	1
Drugs.....	228	2,425	436	1,129	46.6	1,565	64.5	226	12	26	23	15	—
Furniture.....	215	4,150	747	1,766	42.6	2,513	60.6	288	8	67	14	23	1
Hardware, Lumber and Building Materials.....	448	6,031	1,085	2,850	47.3	3,935	65.2	542	2	54	59	87	1
Motor Vehicles and Accessories.....	345	3,771	680	1,349	35.8	2,029	53.8	178	10	51	66	76	1
Gasoline and Oil.....	68	5,457	918	1,718	31.5	2,636	48.3	279	158	48	34	151	2
Fuel and Ice.....	273	5,183	933	2,100	40.5	3,033	58.5	330	21	88	77	150	1
Department and Variety Stores ²	112	44,253	8,172	23,836	53.9	32,008	71.9	4,746	163	1,039	—	—	—
Other Retail Trade.....	791	7,881	1,419	3,400	43.1	4,819	61.1	579	27	101	131	120	2
Total Retail Trade.....	3,636	102,226	18,553	49,090	48.0	67,643	66.2	9,136	456	1,813	535	781	10
Service:													
Professional Service.....	98	596	99	148	24.8	247	41.4	8	53	9	57	135	1
Recreational Service.....	393	11,324	2,047	5,067	44.7	7,114	62.7	880	6	131	170	228	1
Business Service.....	223	2,880	517	1,116	38.8	1,633	56.7	168	43	31	104	174	1
Hotels, Tourist Lodges and Camps.....	338	5,252	943	2,210	42.1	3,153	60.0	357	33	56	103	192	1
Laundries, Cleaning and Pressing.....	157	1,380	249	523	37.9	772	55.9	73	—	24	47	119	4
Undertaking.....	70	437	79	144	33.0	223	51.0	17	—	9	15	17	1
Restaurants, Cafes and Taverns.....	340	3,216	579	1,388	43.2	1,967	61.2	234	21	35	102	108	5
Other Personal Service.....	81	585	105	225	38.5	330	56.4	33	2	3	29	36	—
Repair and Miscellaneous Service.....	339	2,053	369	666	32.4	1,035	50.4	78	5	24	110	257	1
Total Service.....	2,039	27,723	4,987	11,487	41.4	16,474	59.4	1,848	163	322	737	1,266	15
Finance:													
Chartered Banks and Life, Fire, Casualty and other Insurance carriers.....	160	31,088	5,387	9,023	29.0	14,410	46.4	799	2,285	453	141	4,526	—
Trust Companies ²	56	3,333	582	753	22.6	1,335	40.1	7	224	86	—	—	—
Mortgage and Loan.....	58	2,988	538	882	29.5	1,420	47.5	76	1	15	20	595	5
Insurance Agents.....	407	3,254	586	1,435	44.1	2,021	62.1	247	36	58	121	191	2
Personal and Business Credit.....	100	3,609	656	798	22.1	1,454	40.1	4	110	41	14	12	1
Investment Trust and Holding Companies.....	530	16,870	2,671	3,437	20.4	6,108	36.2	66	24	27	262	1,784	4
Stock, Bond and Commodity Dealers.....	172	4,042	724	1,164	28.8	1,888	46.7	96	85	68	44	292	3
Real Estate Finance, Operation and Agencies.....	1,068	5,918	1,061	1,483	25.1	2,544	43.0	99	12	49	632	3,327	9
Non-Resident Owned Investment Corporations.....	196	9,499	1,850	21	0.2	1,871	19.7	—	—	19	23	54	—
Total Finance.....	2,747	80,601	14,055	18,996	23.6	33,051	41.0	1,394	2,777	816	1,257	10,781	24
Companies Not Elsewhere Classified.....	42	333	60	114	34.2	174	52.2	9	9	2	50	104	1
TOTAL—ALL COMPANIES.....	19,737	1,191,259	213,087	461,832	38.8	674,919	56.7	68,621	25,038	10,979	5,570	35,793	167

(1) Where a Major Industrial Class includes Less Than Five Companies Reporting a Profit or a Loss these Companies have been grouped to conceal Identity.

(2) Loss Companies Grouped Elsewhere to conceal Identity.

TABLE D
Provincial Distribution of 19,737 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1944 TAXATION YEAR

Industrial Division	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)
PRINCE EDWARD ISLAND							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry ..							
Mining							
Manufacturing							
Construction							
Public Utilities							
Wholesale Trade							
Retail Trade							
Service							
Finance							
Unclassified							
Total	144	3,041	563	564	104	248	26
NOVA SCOTIA							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry ..	17	195	35	98	19	42	1
Mining	(¹)	—	—	—	—	—	—
Manufacturing	181	9,198	1,685	3,706	605	2,209	99
Construction	20	645	116	300	53	119	9
Public Utilities	81	4,584	824	2,469	489	1,531	17
Wholesale Trade	116	2,726	487	1,428	286	800	42
Retail Trade	233	2,389	430	1,128	203	710	44
Service	70	819	149	387	71	253	11
Finance	79	973	166	284	25	308	8
Unclassified	9	231	42	65	5	107	1
Total	806	21,760	3,934	9,865	1,756	6,079	232
NEW BRUNSWICK							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry ..	(¹)	—	—	—	—	—	—
Mining	(¹)	—	—	—	—	—	—
Manufacturing	123	10,284	1,843	4,716	818	3,205	79
Construction	15	302	54	79	5	20	2
Public Utilities	43	2,114	381	775	105	1,006	10
Wholesale Trade	83	3,070	551	1,383	235	821	26
Retail Trade	175	2,364	425	1,217	236	682	31
Service	34	559	100	277	52	198	7
Finance	72	213	38	43	1	23	2
Unclassified	12	138	25	34	1	36	1
Total	557	19,044	3,417	8,524	1,453	5,991	158

(¹) Grouped with "Unclassified" to conceal Identity.

TABLE D—(Cont'd.)

Provincial Distribution of 19,737 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1944 TAXATION YEAR

Industrial Division	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)
QUEBEC							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry . .	26	200	36	76	11	48	2
Mining	25	5,047	907	1,423	127	464	23
Manufacturing	1,720	210,857	37,870	87,968	13,963	66,336	2,316
Construction	164	3,174	587	1,378	232	895	31
Public Utilities	210	94,745	16,948	28,147	2,443	13,877	443
Wholesale Trade	887	22,083	3,970	9,487	1,643	6,402	234
Retail Trade	704	19,228	3,398	8,216	1 450	7,684	321
Service	384	6,115	1,096	2,164	294	2,301	58
Finance	660	33,649	5,897	7,397	642	6,703	376
Unclassified	11	100	19	21	—	—	1
Total	4,791	395,198	70,728	146,277	20,805	104,710	3,805
ONTARIO							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry . .	69	987	177	448	79	138	5
Mining	102	55,148	9,828	12,321	37	927	264
Manufacturing	2,873	350,286	62,641	143,754	22,440	106,594	2,724
Construction	213	4,060	725	1,304	128	1,005	64
Public Utilities	294	30,710	5,539	10,717	1,402	14,133	162
Wholesale Trade	977	28,254	4,904	12,078	1,963	10,006	316
Retail Trade	1,098	49,613	9,145	23,385	4,248	18,543	1,079
Service	659	13,557	2,441	5,842	968	4,150	155
Finance	896	36,794	6,314	9,385	576	8,852	374
Unclassified	13	158	28	73	7	29	1
Total	7,194	569,567	101,742	219,307	31,848	164,377	5,144
MANITOBA							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry . .	20	72	13	19	2	15	—
Mining	15	7,618	1,349	2,845	390	4,624	43
Manufacturing	265	13,773	2,494	6,364	1,143	5,135	174
Construction	39	399	72	167	27	121	7
Public Utilities	69	3,973	711	1,703	276	1,149	30
Wholesale Trade	239	14,854	2,683	7,520	1,425	5,370	172
Retail Trade	258	12,180	2,191	6,762	1,391	3,911	110
Service	163	1,343	243	540	82	366	24
Finance	242	3,098	556	835	62	428	19
Unclassified	—	—	—	—	—	—	—
Total	1,310	57,310	10,312	26,755	4,798	21,119	579

TABLE D—(Cont'd.)

Provincial Distribution of 19,737 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1944 TAXATION YEAR

Industrial Division	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)
SASKATCHEWAN							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry . .	26	252	45	84	10	107	1
Mining	(¹)	—	—	—	—	—	—
Manufacturing	71	2,077	373	1,006	184	752	24
Construction	18	470	85	302	67	78	4
Public Utilities	27	482	87	194	30	225	3
Wholesale Trade	53	1,045	188	469	81	302	10
Retail Trade	226	2,103	379	958	170	639	30
Service	109	901	162	413	72	274	10
Finance	115	559	101	153	16	122	3
Unclassified	7	84	10	18	—	—	—
Total	652	7,973	1,430	3,597	630	2,499	85
ALBERTA							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry . .	34	770	138	267	33	442	2
Mining	121	2,292	410	577	30	356	16
Manufacturing	157	8,359	1,504	3,708	626	1,665	87
Construction	41	755	136	236	24	174	9
Public Utilities	61	4,011	725	1,588	237	1,367	32
Wholesale Trade	123	3,733	672	2,028	406	1,055	33
Retail Trade	272	4,670	844	2,546	511	1,321	65
Service	198	1,909	343	883	158	541	30
Finance	171	953	170	221	10	144	7
Unclassified	—	—	—	—	—	—	—
Total	1,178	27,452	4,942	12,054	2,035	7,065	281
BRITISH COLUMBIA							
		\$	\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry . .	126	1,724	310	616	81	579	6
Mining	45	8,867	1,536	1,937	13	58	80
Manufacturing	635	40,541	7,254	17,028	2,758	15,159	226
Construction	93	1,622	292	830	159	417	11
Public Utilities	275	13,637	2,388	4,232	446	5,844	88
Wholesale Trade	415	9,450	1,696	4,040	660	3,410	86
Retail Trade	648	9,109	1,640	4,559	861	2,961	124
Service	418	2,517	452	981	151	751	28
Finance	441	2,409	445	654	61	413	20
Unclassified	9	38	6	12	2	12	—
Total	3,105	89,914	16,019	34,889	5,192	29,604	669

(¹) Grouped with "Unclassified" to conceal identity.

TABLE E
Provincial Distribution of 19,737 Active Taxable Companies Reporting a Profit
Classified by Income Class
1944 TAXATION YEAR

Income Class	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)
PRINCE EDWARD ISLAND							
		\$	\$	\$	\$	\$	\$
Less than \$1,000	24	9	2	1	—	—	—
\$ 1,000—\$ 2,000	13	20	4	3	—	—	—
2,000— 3,000	9	23	4	2	—	—	—
3,000— 4,000	14	50	9	7	—	—	1
4,000— 5,000	5	23	4	4	—	—	1
5,000— 10,000	26	189	36	34	3	42	3
10,000— 15,000	16	203	41	13	—	—	1
15,000— 20,000	4	71	13	29	6	19	2
20,000— 25,000	4	93	16	19	1	33	—
25,000— 50,000	16	539	107	152	31	72	12
50,000— 100,000	10	640	129	109	17	48	3
100,000— 250,000	3	1,181	198	191	46	34	3
250,000— 500,000							
500,000— 1,000,000							
1,000,000— 5,000,000							
Over 5,000,000							
Total	144	3,041	563	564	104	248	26
NOVA SCOTIA							
		\$	\$	\$	\$	\$	\$
Less than \$1,000	125	48	9	6	—	—	1
\$ 1,000—\$ 2,000	73	107	19	16	—	—	2
2,000— 3,000	59	145	26	24	—	—	3
3,000— 4,000	52	171	30	30	—	—	2
4,000— 5,000	60	269	48	49	—	—	5
5,000— 10,000	130	926	166	278	25	389	13
10,000— 15,000	72	900	162	367	57	327	12
15,000— 20,000	45	765	138	350	59	258	12
20,000— 25,000	31	700	126	322	56	247	9
25,000— 50,000	80	2,844	507	1,394	259	770	39
50,000— 100,000	45	3,292	588	1,609	310	1,153	43
100,000— 250,000	22	3,366	600	1,750	340	1,158	25
250,000— 500,000	7	2,610	467	1,066	193	506	16
500,000— 1,000,000	5	5,617	1,048	2,604	457	1,271	50
1,000,000— 5,000,000							
Over 5,000,000							
Total	806	21,760	3,934	9,865	1,756	6,079	232

TABLE E—(Cont'd.)
Provincial Distribution of 19,737 Active Taxable Companies Reporting a Profit
Classified by Income Class
1944 TAXATION YEAR

Income Class	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)
NEW BRUNSWICK							
		\$	\$	\$	\$	\$	\$
Less than \$1,000	99	36	7	5	—	—	1
\$ 1,000—\$ 2,000	58	88	16	12	—	—	2
2,000— 3,000	45	105	19	17	—	—	1
3,000— 4,000	28	92	16	15	—	—	1
4,000— 5,000	38	159	29	27	—	—	2
5,000— 10,000	93	641	115	195	18	257	6
10,000— 15,000	38	468	84	200	32	176	6
15,000— 20,000	30	513	92	229	37	148	10
20,000— 25,000	21	474	85	215	37	132	6
25,000— 50,000	50	1,826	321	935	178	579	25
50,000— 100,000	21	1,353	243	588	98	364	16
100,000— 250,000	20	2,997	538	1,325	222	883	33
250,000— 500,000	10	3,162	569	1,982	428	872	34
500,000— 1,000,000	6	7,130	1,283	2,779	403	2,580	15
1,000,000— 5,000,000							
Over 5,000,000							
Total	557	19,044	3,417	8,524	1,453	5,991	158
QUEBEC							
		\$	\$	\$	\$	\$	\$
Less than \$1,000	738	287	52	40	—	—	8
\$ 1,000—\$ 2,000	499	695	126	107	—	—	15
2,000— 3,000	343	801	144	137	—	5	17
3,000— 4,000	283	948	170	171	—	—	18
4,000— 5,000	298	1,316	236	242	—	—	24
5,000— 10,000	732	4,912	885	1,285	82	1,512	101
10,000— 15,000	339	4,073	732	1,345	160	983	73
15,000— 20,000	230	3,899	699	1,358	183	973	73
20,000— 25,000	172	3,836	687	1,440	211	1,075	60
25,000— 50,000	408	14,280	2,558	5,508	853	4,100	178
50,000— 100,000	310	21,581	3,876	8,625	1,411	6,364	230
100,000— 250,000	235	37,518	6,743	16,030	2,792	11,112	600
250,000— 500,000	86	29,492	5,340	11,935	1,966	9,300	240
500,000— 1,000,000	61	44,102	7,957	17,540	2,732	13,658	431
1,000,000— 5,000,000	47	96,093	17,030	38,792	6,175	35,212	908
Over 5,000,000	10	131,365	23,493	41,722	4,240	20,416	829
Total	4,791	395,198	70,728	146,277	20,805	104,710	3,805

TABLE E—(Cont'd.)
Provincial Distribution of 19,737 Active Taxable Companies Reporting a Profit
Classified by Income Class
1944 TAXATION YEAR

Industrial Division	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)
ONTARIO							
Less than \$1,000	1,085	\$ 403	\$ 72	\$ 59	\$ —	\$ —	\$ 16
\$ 1,000—\$ 2,000	644	910	163	137	—	—	14
2,000— 3,000	512	1,210	217	199	—	5	20
3,000— 4,000	391	1,317	236	246	—	5	22
4,000— 5,000	423	1,881	339	345	1	13	28
5,000— 10,000	1,114	7,766	1,394	2,126	139	2,349	125
10,000— 15,000	533	6,475	1,166	2,303	293	1,972	119
15,000— 20,000	326	5,607	1,009	2,021	271	1,616	73
20,000— 25,000	218	4,763	860	1,597	188	1,209	72
25,000— 50,000	629	22,207	3,993	8,802	1,319	6,420	259
50,000— 100,000	538	37,477	6,669	15,748	2,528	11,663	422
100,000— 250,000	423	67,156	12,033	29,253	4,793	20,320	596
250,000— 500,000	185	63,254	11,358	28,246	4,786	19,801	563
500,000— 1,000,000	87	60,704	10,727	26,007	4,351	21 581	577
1,000,000— 5,000,000	70	142,706	25,246	57,885	8,877	49,308	953
Over 5,000,000	16	145,731	26,260	44,333	4,302	28,115	1,285
Total	7,194	569,567	101,742	219,307	31,848	164,377	5,144
MANITOBA							
Less than \$1,000	269	\$ 108	\$ 19	\$ 15	\$ —	\$ —	\$ 5
\$ 1,000—\$ 2,000	125	168	30	25	—	—	3
2,000— 3,000	119	279	50	42	—	—	4
3,000— 4,000	95	320	57	60	—	3	4
4,000— 5,000	85	382	68	74	—	5	7
5,000— 10,000	195	1,333	240	369	26	455	30
10,000— 15,000	90	1,112	200	453	71	386	24
15,000— 20,000	56	944	170	383	58	324	14
20,000— 25,000	45	1,000	180	449	75	282	15
25,000— 50,000	86	3,070	552	1,296	208	812	50
50,000— 100,000	55	3,788	686	1,705	296	1,206	47
100,000— 250,000	50	7,594	1,370	3,982	774	2,186	83
250,000— 500,000	20	7,504	1,344	3,117	537	3,031	48
500,000— 1,000,000	13	8,489	1,549	4,045	728	2,912	100
1,000,000— 5,000,000	7	21,219	3,797	10,740	2,025	9,517	145
Over 5,000,000							
Total	1,310	57,310	10,312	26,755	4,798	21,119	579
SASKATCHEWAN							
Less than \$1,000	145	\$ 58	\$ 10	\$ 8	\$ —	\$ 5	\$ 1
\$ 1,000—\$ 2,000	79	116	21	16	—	—	2
2,000— 3,000	61	150	27	24	—	1	1
3,000— 4,000	46	160	29	27	—	—	2
4,000— 5,000	58	257	46	47	—	—	3
5,000— 10,000	113	799	144	243	21	276	11
10,000— 15,000	45	553	99	229	36	209	6
15,000— 20,000	28	470	84	182	27	116	7
20,000— 25,000	14	312	57	140	26	78	4
25,000— 50,000	38	1,357	244	658	120	545	12
50,000— 100,000	10	719	125	379	74	240	11
100,000— 250,000	12	1,932	348	973	182	711	18
250,000— 500,000	3	1,090	196	671	144	318	7
500,000— 1,000,000							
1,000,000— 5,000,000							
Over 5,000,000							
Total	652	7,973	1,430	3,597	630	2,499	85

TABLE E—(Cont'd.)
Provincial Distribution of 19,737 Active Taxable Companies Reporting a Profit
Classified by Income Class
1944 TAXATION YEAR

Industrial Division	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)
ALBERTA							
Less than \$1,000	233	\$ 94	\$ 17	\$ 13	\$ —	\$ —	\$ 3
\$ 1,000—\$ 2,000	127	180	33	28	—	—	3
2,000— 3,000	112	268	48	45	—	—	3
3,000— 4,000	85	296	53	50	—	—	3
4,000— 5,000	83	368	66	66	—	—	5
5,000— 10,000	186	1,272	228	350	25	417	22
10,000— 15,000	67	828	149	328	49	248	13
15,000— 20,000	60	1,017	183	400	59	265	12
20,000— 25,000	39	877	157	380	63	248	15
25,000— 50,000	81	2,832	511	1,414	268	641	33
50,000— 100,000	58	3,921	705	1,801	313	1,021	51
100,000— 250,000	25	3,393	610	1,722	327	1,120	20
250,000— 500,000	12	4,073	740	2,108	404	1,757	16
500,000— 1,000,000	10	8,033	1,442	3,349	527	1,348	82
1,000,000— 5,000,000							
Over 5,000,000							
Total	1,178	27,452	4,942	12,054	2,035	7,065	281
BRITISH COLUMBIA							
Less than \$1,000	661	\$ 251	\$ 45	\$ 34	\$ —	\$ —	\$ 6
\$ 1,000—\$ 2,000	352	505	91	74	—	—	9
2,000— 3,000	308	743	133	122	—	7	9
3,000— 4,000	211	719	130	130	—	3	7
4,000— 5,000	244	1,083	195	196	1	8	10
5,000— 10,000	521	3,558	635	1,000	79	1,315	41
10,000— 15,000	209	2,499	449	1,013	152	918	29
15,000— 20,000	119	2,008	361	876	143	616	19
20,000— 25,000	74	1,625	293	733	127	519	13
25,000— 50,000	173	5,935	1,068	2,749	483	1,600	57
50,000— 100,000	102	7,102	1,275	3,383	631	2,226	53
100,000— 250,000	68	10,759	1,929	4,902	842	3,056	72
250,000— 500,000	33	11,570	1,954	5,025	864	4,104	54
500,000— 1,000,000	14	8,566	1,552	2,711	277	3,039	41
1,000,000— 5,000,000	16	32,991	5,909	11,941	1,593	12,193	249
Over 5,000,000							
Total	3,105	89,914	16,019	34,889	5,192	29,604	669
CANADA							
Less than \$1,000	3,379	\$ 1,294	\$ 233	\$ 180	\$ —	\$ 5	\$ 41
\$ 1,000—\$ 2,000	1,970	2,790	502	418	—	—	48
2,000— 3,000	1,568	3,725	669	611	1	21	59
3,000— 4,000	1,205	4,073	731	737	—	11	61
4,000— 5,000	1,294	5,736	1,031	1,050	2	25	83
5,000— 10,000	3,110	21,396	3,842	5,878	418	7,012	351
10,000— 15,000	1,409	17,112	3,081	6,251	850	5,218	284
15,000— 20,000	898	15,294	2,749	5,829	843	4,334	221
20,000— 25,000	618	13,680	2,462	5,295	784	3,823	194
25,000— 50,000	1,561	54,890	9,859	22,908	3,718	15,542	665
50,000— 100,000	1,149	79,872	14,296	33,948	5,677	24,283	878
100,000— 250,000	856	134,957	24,213	59,937	10,272	40,544	1,449
250,000— 500,000	357	123,017	22,018	54,342	9,369	39,725	979
500,000— 1,000,000	192	133,741	23,905	55,163	8,886	43,729	1,238
1,000,000— 5,000,000	142	281,923	50,092	114,601	17,881	102,115	2,144
Over 5,000,000	29	297,759	53,404	94,684	9,920	55,305	2,284
Total	19,737	1,191,259	213,087	461,832	68,621	341,692	10,979

TABLE F

Provincial Distribution of 5,570 Active Taxable Companies Reporting a Loss

1944 TAXATION YEAR

Provinces								No. of Companies	Total Loss Reported	Charitable Donations
									(000)	(000)
Prince Edward Island	..	..	..	..	..	..	..	40	128	—
Nova Scotia ..	..	..	..	..	..	..	..	158	1,196	5
New Brunswick ..	..	..	..	..	..	..	..	251	849	10
Quebec ..	..	..	..	..	..	..	..	1,252	10,914	43
Ontario ..	..	..	..	..	..	..	..	2,003	13,173	72
Manitoba ..	..	..	..	..	..	..	..	361	3,226	9
Saskatchewan ..	..	..	..	..	..	..	..	183	425	2
Alberta ..	..	..	..	..	..	..	..	349	1,704	6
British Columbia ..	..	..	..	..	..	..	..	973	4,178	20
TOTAL ..	..	..	..	..	..	..	..	5,570	35,793	167

TABLE G
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
	Profit Companies by Major Industrial Class				Total Profit Companies	Total Loss Companies	Total All Companies
	General Agriculture	Specialized Agriculture	Fishing	Forestry			
Number of Companies	132	44	19	118	313	207	520
Assets							
Cash	\$ 1,264	\$ 307	\$ 213	\$ 2,033	\$ 3,817	\$ 920	\$ 4,737
Securities	4,841	511	130	5,807	11,289	1,964	13,253
Receivables	1,579	471	58	2,229	4,337	1,313	5,650
Inventories	4,330	533	105	6,384	11,352	3,710	15,062
Fixed Assets	16,276	3,867	844	35,571	56,558	30,575	87,133
Other Assets	1,366	275	169	7,212	9,022	6,370	15,392
Total	29,656	5,964	1,519	59,236	96,375	44,852	141,227
Liabilities and Capital							
Bank Loans	547	201	11	1,457	2,216	4,779	6,995
Payables	2,106	470	303	4,565	7,444	4,120	11,564
Other Current Liabilities	2,684	200	188	9,607	12,679	7,641	20,320
Funded Debt	1,001	458	15	11,261	12,735	5,132	17,867
Depreciation Reserve	4,897	1,678	434	9,163	16,172	10,170	26,342
Capital Stock	16,369	1,950	478	20,306	39,103	21,870	60,973
Surplus	4,649	1,092	222	6,622	12,585	3,990	16,575
Less Deficit	2,597	85	132	3,745	6,559	12,850	19,409
Total	29,656	5,964	1,519	59,236	96,375	44,852	141,227
Gross Sales or Revenue	11,397	4,489	3,132	30,853	49,871	15,540	65,411
Current Year Profit	1,983	517	214	1,746	4,460	1,416	3,044
Selected Revenues and Charges							
Rentals Received	154	14	1	65	234	127	361
Bond Interest Received	49	5	2	99	155	16	171
Taxable Dividends Received	10	2	—	2	14	1	15
Non-Taxable Dividends Received	128	—	1	3	132	41	173
Bond and Mortgage Interest Paid	78	16	1	38	133	61	194
Rentals Paid	81	24	7	43	155	59	214
Depreciation Charged	421	189	58	1,141	1,809	811	2,620
Depletion Charged	4	1	—	483	488	382	870
Dividends Charged	258	52	5	42	357	26	383
Capital Expenditures	330	154	55	1,919	2,458	1,339	3,797

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial division: MINING										
	Profit Companies by Major Industrial Class							Total Profit Companies	Total Loss Companies	Total All Companies
	Gold Mining	Other Metal Mining	Coal Mining	Oil, Gas and Naptha	Other Non-Metallic Minerals	Mining Development Companies	General Prospecting and Mining Service			
Number of Companies . . .	53	12	41	59	52	11	25	253	469	722
Assets										
Cash	\$ 23,607	\$ 37,659	\$ 2,045	\$ 1,963	\$ 3,881	\$ 115	\$ 729	\$ 69,999	\$ 8,078	\$ 78,077
Securities	89,700	29,371	5,677	9,475	6,542	1,216	2,131	144,112	27,237	171,349
Receivables	6,544	17,817	2,714	2,052	2,146	35	1,640	32,948	7,540	40,488
Inventories	14,486	45,367	1,518	1,589	3,373	—	1,495	67,828	7,912	75,740
Fixed Assets	176,686	316,461	39,705	51,433	33,310	8,413	3,887	629,895	197,257	827,152
Other Assets	35,390	95,797	1,617	15,756	5,855	492	1,778	156,685	88,796	245,481
Total	346,413	542,472	53,276	82,268	55,107	10,271	11,660	1,101,467	336,820	1,438,287
Liabilities and Capital										
Bank Loans	607	—	464	3	412	—	376	1,862	3,580	5,442
Payables	15,565	23,728	2,176	2,181	3,266	36	1,454	48,406	8,794	57,200
Other Current Liabilities . .	741	1,316	895	1,545	626	38	883	6,044	18,952	24,996
Funded Debt	449	10,407	216	8,124	2,283	—	13	21,492	6,828	28,320
Depreciation Reserve	69,645	166,922	17,990	30,185	20,912	3	2,494	308,151	48,911	357,062
Capital Stock	148,806	172,341	27,713	34,091	17,331	10,587	7,848	418,717	266,286	685,003
Surplus	111,384	171,163	5,629	10,634	11,065	444	2,948	313,267	15,951	329,218
Less Deficit	784	3,405	1,807	4,495	788	837	4,356	16,472	32,482	48,954
Total	346,413	542,472	53,276	82,268	55,107	10,271	11,660	1,101,467	336,820	1,438,287
Gross Sales or Revenue . . .	111,088	199,150	19,537	19,945	21,908	35	10,899	382,562	33,350	415,912
Current Year Profit	28,118	41,484	1,469	1,900	3,820	5	706	77,502	9,824	67,678
Selected Revenues and Charges										
Rentals Received	174	108	94	110	36	—	—	522	207	729
Bond Interest Received . .	1,706	318	131	102	130	3	14	2,404	307	2,711
Taxable Dividends Rec'd . .	676	31	1	8	—	3	19	738	5	743
Non-Taxable Div's Rec'd . .	6,883	1,293	12	319	21	14	46	8,588	351	8,939
Bond and Mortgage Interest Paid	26	—	14	93	111	—	—	244	79	323
Rentals Paid	44	42	31	31	16	—	49	213	92	305
Depreciation Charged	6,004	15,697	1,485	2,184	1,230	—	464	27,064	3,637	30,701
Depletion Charged	11,820	21,096	569	981	1,058	—	2	35,526	1,433	36,959
Dividends Charged	31,661	42,995	743	1,381	1,202	—	74	78,056	289	78,345
Capital Expenditures	1,197	4,084	828	2,105	908	—	644	9,766	4,435	14,201

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING								
Profit Companies by Major Industrial Class								
		Meat Packing	Dairy Products	Canning and Preserving Fruits and Vegetables	Grain Mill Products	Bakery Products	Sugar Refining	Con- fectionery and Related Products
1	Number of Companies	55	120	88	94	120	6	57
	Assets							
2	Cash	\$ 2,756	\$ 1,123	\$ 6,044	\$ 3,739	\$ 3,144	\$ 4,496	\$ 3,451
3	Securities	6,854	2,728	8,464	9,456	5,443	35,376	8,011
4	Receivables	22,375	2,600	6,006	19,176	3,169	3,424	4,030
5	Inventories	36,960	5,718	18,500	43,704	4,815	14,254	8,174
6	Fixed Assets	57,986	9,627	31,418	53,188	38,186	33,397	21,950
7	Other Assets	5,937	984	5,722	9,542	6,952	4,523	3,501
8	Total	132,868	22,780	76,154	138,805	61,709	95,470	49,117
	Liabilities and Capital							
9	Bank Loans	21,660	1,105	4,190	14,256	644	—	593
10	Payables	16,681	3,084	8,083	22,368	7,378	6,607	5,713
11	Other Current Liabilities	3,427	2,060	1,864	5,100	1,715	1,052	726
12	Funded Debt	6,086	978	2,860	5,116	4,216	9,347	830
13	Depreciation Reserve	33,212	5,083	16,883	27,377	20,711	20,443	14,094
14	Capital Stock	22,415	4,929	28,904	37,593	16,813	29,825	15,932
15	Surplus	30,000	5,916	13,696	27,075	10,716	28,196	11,622
16	Less Deficit	613	375	326	80	484	—	393
17	Total	132,868	22,780	76,154	138,805	61,709	95,470	49,117
18	Gross Sales or Revenue	440,618	49,405	69,926	224,959	80,722	46,432	51,287
19	Current Year Profit	11,227	2,443	6,296	12,078	7,824	5,761	6,488
	Selected Revenues and Charges							
20	Rentals Received	82	26	32	177	728	13	60
21	Bond Interest Received	22	56	65	80	89	240	143
22	Taxable Dividends Received	—	2	60	18	1	28	12
23	Non-Taxable Dividends Received	138	11	7	708	61	1,341	39
24	Bond and Mortgage Interest Paid	320	16	125	194	204	324	53
25	Rentals Paid	108	84	115	362	292	35	394
26	Depreciation Charged	1,917	645	1,436	1,762	1,727	869	758
27	Depletion Charged	—	—	—	3	7	—	—
28	Dividends Charged	1,331	271	1,128	1,731	892	3,070	685
29	Capital Expenditures	2,302	687	1,430	1,617	1,181	229	387

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)											
Profit Companies by Major Industrial Class											
Non-Alcoholic Beverages	Alcoholic Beverages	Miscellaneous Food Products	Tobacco	Fish Canning and Curing	Cotton Textile Mills	Rayon and Silk Textile Mills	Woollen and Worsted Textile Mills	Knitting Mills	Other Textile Mills	Apparel and Finished Textile Goods	
82	92	89	26	43	55	21	61	109	101	614	1
\$ 5,028	\$ 8,707	\$ 3,614	\$ 5,892	\$ 1,306	\$ 5,180	\$ 6,078	\$ 2,884	\$ 4,066	\$ 8,036	\$ 4,306	2
12,196	29,271	4,541	9,789	3,457	27,945	8,993	7,849	18,278	17,914	14,705	3
1,219	12,920	4,189	8,078	3,612	13,053	2,273	4,048	9,127	9,078	16,913	4
3,083	39,493	9,684	31,043	5,617	20,678	5,514	12,302	15,935	16,190	33,574	5
13,734	88,305	19,232	11,783	17,184	103,942	22,768	24,529	53,470	38,659	24,887	6
3,240	26,726	4,396	70,912	5,994	6,245	1,883	3,440	2,245	5,313	8,062	7
38,500	205,422	45,656	137,497	37,170	177,043	47,509	55,052	103,121	95,190	102,447	8
119	3,604	2,498	5,981	2,278	2,929	338	2,075	2,321	2,146	12,580	9
4,791	23,607	4,876	15,506	4,569	13,702	4,897	5,076	8,134	8,200	19,093	10
969	10,827	3,638	7,930	2,305	1,567	296	1,613	1,118	1,230	3,908	11
2,128	2,470	226	10,019	427	7,660	6,168	2,727	4,367	1,606	1,944	12
6,028	50,322	10,483	9,650	9,502	70,887	10,681	14,560	34,331	24,816	13,674	13
4,664	58,445	16,428	70,388	11,844	48,735	15,017	13,648	32,235	27,977	27,456	14
20,028	57,249	7,799	18,413	6,741	31,748	10,237	15,469	20,879	29,291	24,605	15
227	1,102	292	390	496	185	125	116	264	76	813	16
38,500	205,422	45,656	137,497	37,170	177,043	47,509	55,052	103,121	95,190	102,447	17
31,387	193,006	48,509	192,272	49,744	132,355	34,671	55,730	82,783	64,939	212,869	18
8,618	40,060	4,597	11,317	3,222	11,830	6,386	5,001	8,469	6,894	13,395	19
30	269	113	82	183	123	49	53	97	106	222	20
92	479	58	26	39	557	98	128	279	196	160	21
1	2	7	—	10	8	76	—	25	16	19	22
3	426	82	1,514	60	661	12	201	104	662	70	23
21	59	6	356	27	271	67	152	213	53	55	24
121	212	145	57	138	103	71	125	235	207	1,320	25
707	2,630	813	517	935	3,490	1,055	950	2,321	1,208	1,197	26
—	1	—	—	—	2	—	6	—	—	4	27
1,644	8,640	378	6,959	496	3,612	1,401	1,006	1,274	2,280	644	28
888	2,458	490	366	1,257	1,771	1,394	634	1,261	661	1,250	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)

Profit Companies by Major Industrial Class

		Fur Goods and Products	Saw Mills	Planing and Plywood Mills	Furniture	Wooden Containers	Morticians Goods	Miscella- neous Wood Products
1	Number of Companies	86	195	136	150	65	18	73
	Assets							
2	Cash	\$ 426	\$ 8,021	\$ 2,474	\$ 2,652	\$ 538	\$ 402	\$ 2,974
3	Securities	1,817	10,232	8,868	6,442	1,772	304	3,425
4	Receivables	2,723	7,577	6,458	5,695	3,659	586	2,167
5	Inventories	4,184	17,902	12,820	10,596	5,673	979	4,466
6	Fixed Assets	1,975	43,936	60,893	23,899	11,089	2,017	10,471
7	Other Assets	709	18,445	12,542	2,189	2,719	2,443	4,416
8	Total	11,834	106,113	104,055	51,473	25,450	6,731	27,919
	Liabilities and Capital							
9	Bank Loans	2,040	10,765	5,821	2,758	1,268	68	1,739
10	Payables	3,140	9,721	9,344	5,903	4,112	358	2,935
11	Other Current Liabilities	698	5,387	7,023	1,683	2,002	30	807
12	Funded Debt	237	3,990	9,589	1,036	926	59	586
13	Depreciation Reserve	783	22,361	28,771	14,176	5,958	1,260	5,784
14	Capital Stock	2,876	22,541	29,060	13,820	5,683	3,546	12,696
15	Surplus	2,176	32,170	21,711	12,504	5,633	1,412	3,715
16	Less Deficit	116	822	7,264	407	132	2	343
17	Total	11,834	106,113	104,055	51,473	25,450	6,731	27,919
18	Gross Sales or Revenue	19,831	100,590	88,017	58,189	34,260	3,288	22,636
19	Current Year Profit	767	7,896	8,314	4,916	2,719	247	2,947
	Selected Revenues and Charges							
20	Rentals Received	27	127	192	48	10	5	41
21	Bond Interest Received	14	199	115	101	10	5	66
22	Taxable Dividends Received	46	19	—	1	1	—	1
23	Non-Taxable Dividends Received	—	30	254	50	27	2	38
24	Bond and Mortgage Interest Paid	11	119	526	32	13	2	17
25	Rentals Paid	239	191	153	163	80	12	64
26	Depreciation Charged	114	1,871	2,203	832	963	47	442
27	Depletion Charged	—	569	824	8	59	—	44
28	Dividends Charged	29	626	388	536	209	68	841
29	Capital Expenditures	117	2,603	2,732	690	551	23	497

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)											
Profit Companies by Major Industrial Class											
Pulp and Paper Mills	Converted Paper Products	Newspapers	Periodicals	Book Publishing and Printing	Commercial Printing	Miscellaneous Printing and Service	Paints and Varnishes	Drugs and Toilet Preparations	Industrial Chemicals	Miscellaneous Chemical Products	
51	166	144	45	54	285	63	59	217	81	107	1
\$ 36,834	\$ 5,304	\$ 4,138	\$ 7,633	\$ 552	\$ 3,168	\$ 1,074	\$ 3,711	\$ 8,621	\$ 22,644	\$ 3,723	2
86,312	12,782	16,935	4,296	706	7,870	3,938	5,318	13,705	32,684	6,436	3
43,293	10,089	5,924	4,808	1,699	5,413	2,002	5,794	14,686	14,263	5,280	4
107,404	14,863	2,137	517	2,590	5,816	1,894	11,645	26,413	28,091	8,761	5
776,523	39,789	39,142	4,002	3,533	33,281	8,474	21,936	26,353	103,327	21,443	6
77,815	5,980	13,826	3,123	1,395	5,411	1,477	7,342	12,565	14,752	4,531	7
1,128,181	88,807	82,102	24,379	10,475	60,959	18,859	55,746	102,343	215,761	50,174	8
4,334	2,307	646	132	237	1,137	625	246	4,867	671	1,152	9
54,023	10,270	8,413	6,945	1,816	6,747	1,981	7,109	17,913	19,589	5,594	10
5,584	1,417	2,047	10,733	546	2,551	715	3,053	5,417	5,061	2,895	11
310,740	3,088	9,567	171	238	2,489	214	1,600	1,323	5,604	3,741	12
385,390	24,432	24,133	1,405	2,348	20,843	5,334	9,012	13,371	69,673	9,974	13
276,582	21,493	19,458	1,924	3,423	15,095	5,931	19,378	28,616	55,881	17,213	14
134,995	25,882	18,819	3,641	2,174	13,135	4,182	15,403	32,166	59,422	9,984	15
43,467	82	981	572	307	1,038	123	55	1,330	140	379	16
1,128,181	88,807	82,102	24,379	10,475	60,959	18,859	55,746	102,343	215,761	50,174	17
344,770	106,269	60,349	29,135	11,951	48,292	16,590	51,738	118,833	168,177	52,632	18
41,330	11,549	10,971	936	913	4,553	2,355	5,840	13,378	23,861	5,219	19
386	215	368	44	21	184	19	59	205	332	64	20
1,901	170	246	30	9	77	77	57	191	272	80	21
43	2	7	—	4	10	—	1	226	665	1	22
1,597	168	96	66	17	122	5	58	60	265	60	23
11,840	148	138	9	7	173	5	78	35	18	147	24
247	506	522	51	80	517	201	120	406	487	155	25
28,841	1,721	1,276	149	122	1,221	312	510	1,239	6,243	1,345	26
3,275	95	—	—	2	1	—	—	2	118	28	27
8,463	1,503	2,411	27	79	502	331	1,320	1,310	10,533	1,084	28
13,386	1,485	670	202	103	900	166	525	1,669	4,473	812	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)

Profit Companies by Major Industrial Class

		Fabricated Chemical Products and Plastics	Petroleum Refining	Paving and Mis- cellaneous Petroleum Products	Rubber and Rubber Products	Leather and Leather Products	Glass and Glass Products	Cement Gypsum and Plaster Products
1	Number of Companies.....	7	16	16	38	249	25	29
	Assets							
2	Cash.....	\$ 60	\$ 30,589	\$ 2,128	\$ 6,966	\$ 4,568	\$ 1,538	\$ 5,901
3	Securities.....	36	17,255	4,569	6,089	14,159	5,388	6,151
4	Receivables.....	158	33,316	2,432	8,991	11,697	3,397	2,309
5	Inventories.....	224	65,254	2,253	13,789	25,108	4,101	5,371
6	Fixed Assets.....	584	202,252	13,550	33,150	31,285	12,334	78,061
7	Other Assets.....	52	53,934	1,143	4,547	5,113	5,450	2,522
8	Total.....	1,114	402,600	26,075	73,532	91,930	32,208	100,315
	Liabilities and Capital							
9	Bank Loans.....	4	2,715	196	642	4,883	1,975	365
10	Payables.....	187	32,625	2,835	7,704	12,505	4,130	2,880
11	Other Current Liabilities.....	48	8,965	994	5,793	1,919	153	349
12	Funded Debt.....	30	12,204	2,885	1,345	1,902	126	12,656
13	Depreciation Reserve.....	264	149,222	7,772	21,355	17,028	7,844	33,720
14	Capital Stock.....	415	107,247	4,650	22,032	31,906	11,455	35,633
15	Surplus.....	241	90,162	6,837	15,273	22,919	8,379	14,727
16	Less Deficit.....	75	540	94	612	1,132	1,854	15
17	Total.....	1,114	402,600	26,075	73,532	91,930	32,208	100,315
18	Gross Sales or Revenue.....	1,893	298,648	21,652	88,020	134,735	30,832	28,575
19	Current Year Profit.....	198	37,441	3,508	7,379	9,826	5,050	3,339
	Selected Revenues and Charges							
20	Rentals Received.....	—	1,078	16	92	151	40	65
21	Bond Interest Received.....	—	233	49	76	202	53	120
22	Taxable Dividends Received.....	—	9,074	45	—	11	3	1
23	Non-Taxable Dividends Received.....	—	746	32	5	81	73	1
24	Bond and Mortgage Interest Paid.....	1	382	140	44	52	3	578
25	Rentals Paid.....	12	896	30	276	349	98	47
26	Depreciation Charged.....	44	8,535	593	2,303	1,253	580	2,411
27	Depletion Charged.....	—	574	—	—	1	—	110
28	Dividends Charged.....	—	16,336	829	1,892	1,104	846	1,183
29	Capital Expenditures.....	119	9,814	455	2,750	970	312	1,280

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)

Profit Companies by Major Industrial Class

Structural Clay Products and Pottery	Other Non-Metallic Mineral Products	Ordnance and Accessories	Primary Iron and Steel Products	Tin Cans Metal Stampings & Structural Products	Wire Tools Cutlery and Hardware	Heating Apparatus and Sanitary Ware	Miscellaneous Iron and Steel Products	Non-Ferrous Smelting Refining and Rolling	Other Non-Ferrous Metal Products	Agricultural Machinery	
36	52	17	73	70	64	71	44	53	150	24	1
\$ 523	\$ 2,391	\$ 2,795	\$ 14,858	\$ 12,022	\$ 5,494	\$ 4,025	\$ 2,426	\$ 34,556	\$ 5,925	\$ 8,845	2
1,763	2,681	5,350	39,700	18,792	17,164	11,611	4,419	46,824	8,017	27,735	3
850	2,450	6,478	41,416	10,920	5,504	7,142	3,992	20,841	6,336	5,568	4
1,003	4,850	11,210	50,007	26,504	10,392	13,626	5,349	26,743	9,044	18,110	5
9,194	21,398	28,644	224,568	55,728	25,267	36,134	14,345	322,093	21,779	25,982	6
1,615	2,885	561	18,052	14,653	3,525	1,738	1,168	17,465	2,236	2,580	7
14,948	36,655	55,038	388,601	138,619	67,346	74,276	31,699	468,522	53,337	88,820	8
159	476	673	7,966	1,581	405	1,794	753	1,173	1,300	770	9
715	2,478	9,673	34,986	22,123	7,867	9,405	4,719	18,128	7,955	9,483	10
182	769	6,496	6,156	4,879	1,064	4,323	904	25,271	2,663	1,391	11
382	275	10,988	17,070	506	602	3,111	352	118,426	894	1,103	12
5,382	13,846	8,715	134,638	29,702	15,301	22,592	8,940	216,736	12,664	16,204	13
5,358	6,873	5,996	86,606	62,178	24,413	21,322	9,152	40,707	11,842	29,958	14
3,220	12,177	12,661	101,223	17,802	17,731	12,688	7,079	48,157	16,182	30,382	15
450	239	164	44	152	37	959	200	76	163	471	16
14,948	36,655	55,038	388,601	138,619	67,346	74,276	31,699	468,522	53,337	88,820	17
7,309	32,644	48,711	293,845	164,510	41,332	65,937	56,417	258,753	64,754	49,816	18
698	4,948	4,707	24,650	15,720	7,267	7,346	4,476	22,973	6,566	6,767	19
21	40	38	181	173	24	115	27	470	106	165	20
30	22	99	492	243	118	165	45	352	115	462	21
—	1	—	4	1	6	5	11	1,505	9	—	22
3	27	13	396	618	17	113	33	684	14	—	23
12	13	35	670	25	13	247	15	4,033	38	2	24
13	43	277	636	206	46	86	62	924	238	30	25
295	727	2,422	13,202	2,443	765	2,000	825	57,004	1,016	1,125	26
35	1,363	—	147	—	—	4	—	169	3	—	27
171	4,245	267	4,507	4,021	2,134	975	512	9,891	571	154	28
182	333	636	9,499	4,383	561	1,001	635	23,978	1,027	933	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)

Profit Companies by Major Industrial Class

		Industrial Construction and Mining Machinery	Office and Store Machines	Household and Service Industry Machines	Electrical Machinery and Appliances	Trans- portation Equipment Except Automobiles	Automobiles Parts and Equipment	Miscella- neous Manu- facturing
1	Number of Companies	363	17	25	139	128	58	270
	Assets							
2	Cash	\$ 18,620	\$ 1,937	\$ 756	\$ 21,285	\$ 14,168	\$ 32,424	\$ 7,062
3	Securities	33,012	1,551	2,230	31,142	30,473	15,286	17,682
4	Receivables	28,997	1,715	1,632	30,296	38,864	21,702	10,845
5	Inventories	37,462	2,456	2,349	53,205	115,416	66,330	19,977
6	Fixed Assets	70,958	8,474	4,187	65,879	81,450	88,581	26,820
7	Other Assets	10,690	2,256	953	9,003	14,609	23,512	5,793
8	Total	199,739	18,389	12,107	210,810	294,980	247,835	88,179
	Liabilities and Capital							
9	Bank Loans	7,028	47	292	2,449	10,918	1,109	3,790
10	Payables	35,122	2,762	2,039	48,531	81,276	49,256	14,154
11	Other Current Liabilities	11,401	681	1,727	6,460	66,185	11,229	4,844
12	Funded Debt	2,338	65	101	2,782	5,892	10,001	1,594
13	Depreciation Reserve	45,235	4,901	2,730	42,194	54,348	69,608	16,070
14	Capital Stock	44,745	2,965	2,975	51,358	33,236	30,330	20,160
15	Surplus	55,213	7,186	3,781	57,391	43,768	76,383	27,972
16	Less Deficit	1,343	218	1,538	355	643	81	405
17	Total	199,739	18,389	12,107	210,810	294,980	247,835	88,179
18	Gross Sales or Revenue	222,017	13,255	10,993	266,875	396,646	493,858	95,816
19	Current Year Profit	25,025	3,060	1,328	21,750	32,716	30,376	12,220
	Selected Revenues and Charges							
20	Rentals Received	273	14	19	155	146	312	254
21	Bond Interest Received	414	19	48	302	1,526	201	233
22	Taxable Dividends Received	15	—	—	—	1	1,080	1
23	Non-Taxable Dividends Received	122	71	6	608	254	164	61
24	Bond and Mortgage Interest Paid	123	3	3	21	398	22	63
25	Rentals Paid	452	93	51	540	551	237	512
26	Depreciation Charged	4,536	806	192	3,319	3,974	4,028	1,385
27	Depletion Charged	1	—	—	4	—	1	3
28	Dividends Charged	2,235	1,057	176	4,679	1,835	3,931	1,522
29	Capital Expenditures	2,788	567	186	2,087	3,117	2,485	1,598

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)			Industrial Division: CONSTRUCTION					Industrial Division: UNCLASSIFIED			
			Profit Companies by Major Industrial Class								
Total Profit Companies	Total Loss Companies	Total All Companies	General Construction	Residential Construction	Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
5,862	976	6,838	416	168	584	169	753	35	22	57	1
\$ 436,601	\$ 6,971	\$ 443,572	\$ 7,219	\$ 758	\$ 7,977	\$ 989	\$ 8,966	\$ 189	\$ 143	\$ 332	2
824,191	15,200	839,391	20,518	2,264	22,782	4,673	27,455	1,326	231	1,557	3
595,254	16,461	611,715	24,546	3,462	28,008	4,981	32,989	785	76	861	4
1,182,122	29,461	1,211,583	7,291	1,572	8,863	3,417	12,280	549	90	639	5
3,399,025	117,409	3,516,434	40,465	3,242	43,707	13,394	57,101	1,024	638	1,662	6
573,352	18,361	591,713	13,230	1,085	14,315	2,796	17,111	446	314	760	8
7,010,545	203,863	7,214,408	113,269	12,383	125,652	30,250	155,902	4,319	1,492	5,811	8
173,593	16,348	189,941	11,861	938	12,799	3,893	16,692	390	3	393	9
781,816	18,089	799,905	18,485	2,695	21,180	3,131	24,311	540	61	601	10
283,840	24,796	308,636	6,339	1,230	7,569	1,812	9,381	356	179	535	11
632,001	15,070	647,071	1,710	424	2,134	1,419	3,553	35	262	297	12
1,994,756	53,566	2,048,322	26,609	1,452	28,061	9,333	37,394	427	423	850	13
1,741,976	94,686	1,836,662	19,736	3,432	23,168	6,096	29,264	1,696	644	2,340	14
1,478,339	15,657	1,493,996	29,592	2,776	32,368	6,147	38,515	944	221	1,165	15
75,776	34,349	110,125	1,063	564	1,627	1,581	3,208	69	301	370	16
7,010,545	203,863	7,214,408	113,269	12,383	125,652	30,250	155,902	4,319	1,492	5,811	17
6,585,004	190,405	6,775,409	109,237	14,665	123,902	14,353	138,255	4,120	840	4,960	18
619,861	5,340	614,521	9,913	1,270	11,183	1,246	9,937	329	92	237	19
8,767	565	9,332	1,087	107	1,194	248	1,442	60	8	68	20
12,046	243	12,289	396	30	426	89	515	8	4	12	21
13,085	10	13,095	10	1	11	6	17	3	—	3	22
13,157	79	13,236	330	5	335	35	370	47	—	47	23
22,770	441	23,211	163	15	178	17	195	2	7	9	24
15,023	875	15,898	360	127	487	114	601	56	8	64	25
190,171	4,999	195,170	3,489	240	3,729	715	4,444	61	19	80	26
7,463	478	7,941	65	—	65	1	66	6	—	6	27
132,775	1,609	134,384	695	48	743	184	927	62	7	69	28
123,563	6,894	130,457	3,664	285	3,949	684	4,633	102	—	102	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES

Profit Companies by Major Industrial Class.

		Electric Light and Power	Gas and Steam Heat Distribu- tion	Air Trans- porta- tion	Water Trans- porta- tion	Steam Railways	Street Car and Electric Railways
1	Number of Companies	95	48	10	203	13	11
	Assets						
2	Cash	\$ 19,148	\$ 2,193	\$ 53	\$ 14,999	\$ 63,889	\$ 2,353
3	Securities	48,085	6,164	459	27,737	224,446	12,935
4	Receivables	10,877	2,502	773	10,572	41,843	2,687
5	Inventories	2,737	2,597	269	4,162	38,375	2,666
6	Fixed Assets	786,609	89,816	270	103,771	1,285,644	151,730
7	Other Assets	230,405	25,774	95	11,292	21,821	12,487
8	Total	1,097,861	129,046	1,919	172,533	1,676,018	184,858
	Liabilities and Capital						
9	Bank Loans	3,290	15	40	1,000	—	81
10	Payables	23,218	2,764	393	14,785	55,593	4,463
11	Other Current Liabilities	11,288	2,781	710	5,797	8,888	4,199
12	Funded Debt	420,362	8,570	—	15,775	438,887	55,578
13	Depreciation Reserve	207,368	33,382	205	57,779	312,996	55,656
14	Capital Stock	343,018	68,976	307	42,106	506,477	51,935
15	Surplus	97,461	12,916	264	36,839	359,640	14,086
16	Less Deficit	8,144	358	—	1,548	6,463	1,140
17	Total	1,097,861	129,046	1,919	172,533	1,676,018	184,858
18	Gross Sales or Revenue	122,576	24,353	6,017	82,875	340,956	42,279
19	Current Year Profit	33,597	3,165	64	11,481	53,505	4,975
	Selected Revenues and Charges						
20	Rentals Received	370	19	—	258	1,743	18
21	Bond Interest Received	5,154	155	14	441	3,249	9
22	Taxable Dividends Received	—	1	—	6	93	—
23	Non-Taxable Dividends Received	1,572	744	—	256	4,661	27
24	Bond and Mortgage Interest Paid	16,232	454	—	729	18,212	1,579
25	Rentals Paid	363	138	30	308	451	31
26	Depreciation Charged	14,610	2,795	20	4,404	28,248	4,355
27	Depletion Charged	168	236	—	21	—	—
28	Dividends Charged	16,938	1,941	10	1,705	18,644	1,785
29	Capital Expenditures	4,058	1,285	38	2,745	25,445	904

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES									
Profit Companies by Major Industrial Class									
Highway Trans- porta- tion	Grain Elevators	Other Storage	Tele- phones	Other Communi- cations	Other Public Utilities	Total Profit Companies	Total Loss Companies	Total All Companies	
334	30	69	88	50	64	1,015	283	1,298	1
\$ 3,462	\$ 1,658	\$ 421	\$ 4,340	\$ 647	\$ 4,109	\$ 117,272	\$ 3,450	\$ 120,722	2
6,658	4,419	1,307	13,881	3,129	3,894	353,114	27,166	380,280	3
3,421	4,878	712	7,504	937	1,739	88,445	5,042	93,487	4
1,084	74,199	112	5,100	21	345	131,667	2,525	134,192	5
37,589	48,860	12,125	309,354	6,482	20,284	2,852,534	91,387	2,943,921	6
9,021	10,965	811	19,557	2,338	1,041	345,607	16,264	361,871	7
61,235	144,979	15,488	359,736	13,554	31,412	3,888,639	145,834	4,034,473	8
1,060	45,329	294	556	291	91	52,047	642	52,689	9
7,444	12,237	774	16,008	1,055	2,787	141,521	12,175	153,696	10
2,797	16,418	649	4,193	510	1,444	59,674	11,985	71,659	11
4,270	9,057	903	98,459	1,197	494	1,053,553	50,572	1,104,125	12
20,765	26,597	4,540	106,100	2,084	11,878	839,350	24,749	864,099	13
15,889	21,614	6,883	113,161	5,882	10,793	1,187,041	68,476	1,255,517	14
10,143	14,306	1,792	21,287	2,599	4,271	575,603	6,852	582,455	15
1,133	579	347	28	64	346	20,150	29,617	49,767	16
61,235	144,979	15,488	359,736	13,554	31,412	3,888,639	145,834	4,034,473	17
58,611	20,708	5,570	81,842	6,129	9,756	801,672	29,285	830,957	18
6,192	4,826	902	22,360	1,380	2,003	144,450	2,779	141,671	19
355	385	208	48	72	152	3,628	821	4,449	20
81	26	20	67	19	65	9,300	76	9,376	21
—	12	—	—	—	3	115	—	115	22
82	220	1	744	13	33	8,353	1	8,354	23
139	562	49	4,228	67	3	42,254	1,622	43,876	24
696	555	317	742	92	75	3,798	523	4,321	25
3,315	1,696	410	12,397	301	1,287	73,838	2,967	76,805	26
6	—	—	—	—	—	431	23	454	27
896	382	224	8,468	122	323	51,438	28	51,466	28
3,586	641	328	11,885	270	473	51,658	2,230	53,888	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE					
Profit Companies by Major Industrial Class					
		Farm Products and Foodstuffs	Clothing Shoes and Dry Goods	Drugs	Hardware Lumber and Building Materials
1	Number of Companies	598	277	119	399
	Assets				
2	Cash	\$ 12,127	\$ 3,190	\$ 1,787	\$ 8,044
3	Securities	27,678	9,968	2,417	17,743
4	Receivables	52,344	9,933	5,282	26,547
5	Inventories	162,512	17,471	9,384	39,709
6	Fixed Assets	60,955	5,679	5,038	29,416
7	Other Assets	24,766	4,072	4,149	22,473
8	Total	340,382	50,313	28,057	143,932
	Liabilities and Capital				
9	Bank Loans	88,117	3,561	1,133	8,722
10	Payables	68,508	11,161	7,883	26,894
11	Other Current Liabilities	18,872	2,383	1,356	10,171
12	Funded Debt	7,187	641	540	2,784
13	Depreciation Reserve	33,030	2,202	1,791	12,244
14	Capital Stock	66,382	19,103	9,738	44,248
15	Surplus	59,591	12,067	5,901	40,092
16	Less Deficit	1,305	805	285	1,223
17	Total	340,382	50,313	28,057	143,932
18	Gross Sales or Revenue	707,920	129,744	63,069	257,957
19	Current Year Profit	24,264	6,585	2,913	14,841
	Selected Revenues and Charges				
20	Rentals Received	550	165	79	290
21	Bond Interest Received	322	119	28	203
22	Taxable Dividends Received	226	—	2	24
23	Non-Taxable Dividends Received	282	118	135	370
24	Bond and Mortgage Interest Paid	248	21	16	88
25	Rentals Paid	1,427	456	193	769
26	Depreciation Charged	2,825	297	243	1,097
27	Depletion Charged	—	—	—	134
28	Dividends Charged	3,130	507	492	2,331
29	Capital Expenditures	1,821	218	187	1,185

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE								
Profit Companies by Major Industrial Class								
Plumbing and Heating	Machinery Electrical Equipment and Parts	Motor Vehicles and Accessories	Other Wholesale Trade	Agencies	Total Profit Companies	Total Loss Companies	Total All Companies	
91	336	116	665	149	2,750	409	3,159	1
\$ 601	\$ 8,893	\$ 1,546	\$ 12,950	\$ 2,233	\$ 51,371	\$ 3,246	\$ 54,617	2
1,246	17,870	2,522	20,986	3,549	103,979	2,933	106,912	3
2,311	13,242	11,295	48,638	4,118	173,710	12,500	186,210	4
2,294	17,841	5,715	49,863	588	305,377	6,285	311,662	5
2,203	15,523	4,358	45,864	1,233	170,269	7,489	177,758	6
788	5,609	10,730	18,656	3,196	94,439	7,292	101,731	7
9,443	78,978	36,166	196,957	14,917	899,145	39,745	938,890	8
419	4,220	1,542	8,393	742	116,849	3,122	119,971	9
2,161	14,561	21,184	45,470	3,526	201,348	11,004	212,352	10
309	8,000	2,335	29,117	2,105	74,648	8,054	82,702	11
85	477	225	3,649	531	16,119	1,567	17,686	12
742	7,888	1,960	25,019	503	85,379	3,022	88,401	13
4,150	20,521	3,616	48,866	3,382	220,006	14,993	234,999	14
1,786	24,034	5,456	38,040	4,537	191,504	2,954	194,458	15
209	723	152	1,597	409	6,708	4,971	11,679	16
9,443	78,978	36,166	196,957	14,917	899,145	39,745	938,890	17
19,164	118,350	158,407	506,672	23,640	1,984,923	99,688	2,084,611	18
1,042	8,073	3,550	18,885	2,054	82,207	1,291	80,916	19
50	218	100	519	19	1,990	100	2,090	20
10	189	34	357	31	1,293	65	1,358	21
1	2	1	15	4	275	1	276	22
20	56	26	83	29	1,119	17	1,136	23
3	36	4	129	4	549	13	562	24
83	507	344	1,287	152	5,216	357	5,573	25
84	753	237	2,096	62	7,694	395	8,089	26
—	8	—	16	—	158	—	158	27
119	1,820	198	3,690	317	12,604	36	12,640	28
179	765	275	2,274	96	6,900	438	7,338	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE							
Profit Companies by Major Industrial Class							
		Food- stuffs	Dairies	Clothing Shoes and Dry Goods	Drugs	Furniture	Hardware Lumber and Building Materials
1	Number of Companies	223	123	770	219	211	433
	Assets						
2	Cash	\$ 5,900	\$ 5,251	\$ 7,740	\$ 1,676	\$ 3,013	\$ 4,625
3	Securities	3,176	6,255	12,620	1,961	5,747	5,992
4	Receivables	1,957	5,166	6,024	1,023	4,480	6,902
5	Inventories	14,169	5,733	27,693	6,075	9,254	15,727
6	Fixed Assets	20,175	43,985	19,678	4,956	8,550	14,142
7	Other Assets	2,694	9,782	6,772	1,506	3,484	5,248
8	Total	48,071	76,172	80,527	17,197	34,528	52,636
	Liabilities and Capital						
9	Bank Loans	678	1,098	1,931	243	967	1,796
10	Payables	7,641	9,088	18,182	3,471	5,143	7,425
11	Other Current Liabilities	2,781	6,168	4,178	684	3,342	1,852
12	Funded Debt	2,481	10,253	2,885	305	1,289	648
13	Depreciation Reserves	9,337	21,644	9,156	2,817	3,307	6,872
14	Capital Stock	16,549	15,150	26,615	6,241	10,459	21,773
15	Surplus	9,296	13,009	18,934	3,669	10,412	13,372
16	Less Deficit	692	238	1,354	233	391	1,102
17	Total	48,071	76,172	80,527	17,197	34,528	52,636
18	Gross Sales or Revenue	180,394	106,492	145,094	35,890	42,221	78,578
19	Current Year Profit	4,495	5,706	12,514	2,384	3,657	5,958
	Selected Revenues and Charges						
20	Rentals Received	596	95	404	93	108	139
21	Bond Interest Received	81	129	124	21	65	96
22	Taxable Dividends Received	—	1	1	—	4	11
23	Non-Taxable Dividends Received	23	93	32	35	10	189
24	Bond and Mortgage Interest Paid	54	506	120	5	104	28
25	Rentals Paid	1,343	140	3,738	1,120	915	435
26	Depreciation Charged	961	2,442	863	227	304	777
27	Depletion Charged	—	—	1	1	2	4
28	Dividends Charged	926	1,771	570	263	471	751
29	Capital Expenditures	435	1,375	469	184	112	536

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE								
Profit Companies by Major Industrial Class								
Motor Vehicles and Accessories	Gasoline and Oil	Fuel and Ice	Department and Variety Stores	Other Retail Trade	Total Profit Companies	Total Loss Companies	Total All Companies	
337	64	267	110	769	3,526	438	3,964	1
\$ 2,601	\$ 4,951	\$ 5,470	\$ 23,104	\$ 6,467	\$ 70,798	\$ 1,203	\$ 72,001	2
7,409	3,571	6,974	66,235	13,719	133,659	1,814	135,473	3
4,604	4,001	18,158	19,768	8,815	80,898	3,547	84,445	4
6,993	10,306	15,261	74,349	19,895	205,455	4,255	209,710	5
10,382	36,607	20,735	142,101	22,927	344,238	10,415	354,653	6
2,380	12,237	12,073	25,093	12,712	93,981	2,398	96,379	7
34,369	71,673	78,671	350,650	84,535	929,029	23,632	952,661	8
1,382	120	3,189	1,268	2,785	15,457	6,631	22,088	9
6,848	6,494	14,437	66,419	12,596	157,744	3,840	161,584	10
1,905	4,398	12,291	17,731	5,089	60,419	1,879	62,298	11
810	18,982	2,216	16,485	7,020	63,374	1,032	64,406	12
4,058	19,361	11,441	78,528	10,009	176,530	5,142	181,672	13
10,608	15,694	20,305	79,146	27,544	250,084	9,771	259,855	14
9,279	6,925	16,257	91,391	21,391	213,935	1,163	215,098	15
521	301	1,465	318	1,899	8,514	5,826	14,340	16
34,369	71,673	78,671	350,650	84,535	929,029	23,632	952,661	17
64,427	57,233	204,699	524,860	121,898	1,561,786	40,364	1,602,150	18
3,704	5,455	5,166	44,180	7,831	101,050	726	100,324	19
373	228	4,216	1,369	775	8,396	187	8,583	20
111	44	92	909	193	1,865	37	1,902	21
2	—	1	15	11	46	2	48	22
36	43	264	513	292	1,530	10	1,540	23
31	499	111	573	308	2,339	50	2,389	24
888	436	577	9,020	2,214	20,826	497	21,323	25
529	1,391	1,021	4,161	853	13,529	363	13,892	26
2	38	15	3	4	70	—	70	27
145	668	619	12,819	617	19,620	7	19,627	28
787	916	836	2,456	606	8,712	400	9,112	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: SERVICE

Profit Companies by Major Industrial Class

		Pro- fessional Service	Recrea- tional Service	Business Service	Hotels Tourists Lodges and Camps
1	Number of Companies	87	371	209	326
	Assets				
2	Cash	\$ 553	\$ 6,056	\$ 3,052	\$ 3,426
3	Securities	1,829	12,866	5,153	6,454
4	Receivables	1,094	3,129	6,139	997
5	Inventories	147	524	743	1,533
6	Fixed Assets	3,228	67,802	6,675	74,180
7	Other Assets	1,623	13,009	5,146	5,187
8	Total	8,474	103,386	26,908	91,777
	Liabilities and Capital				
9	Bank Loans	213	1,117	1,007	1,297
10	Payables	1,173	5,406	5,396	5,004
11	Other Current Liabilities	934	4,237	1,273	3,661
12	Funded Debt	186	13,364	606	20,141
13	Depreciation Reserve	1,423	30,893	3,967	28,746
14	Capital Stock	3,406	27,973	9,880	27,527
15	Surplus	1,554	23,111	6,719	10,646
16	Less Deficit	415	2,715	1,940	5,245
17	Total	8,474	103,386	26,908	91,777
18	Gross Sales or Revenue	5,926	58,591	35,586	46,937
19	Current Year Profit	568	11,218	2,758	5,311
	Selected Revenues and Charges				
20	Rentals Received	53	2,152	118	1,112
21	Bond Interest Received	15	186	96	73
22	Taxable Dividends Received	1	29	25	3
23	Non-Taxable Dividends Received	2	586	98	71
24	Bond and Mortgage Interest Paid	10	453	72	837
25	Rentals Paid	125	2,713	543	1,668
26	Depreciation Charged	129	2,391	363	2,220
27	Depletion Charged	—	36	1	3
28	Dividends Charged	82	2,086	412	412
29	Capital Expenditures	100	2,080	342	1,220

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: SERVICE								
Profit Companies by Major Industrial Class								
Laundries Cleaning and Pressing	Under- taking	Restau- rants Cafes and Taverns	Other Personal Service	Repairs and Mis- cellaneous Service	Total Profit Companies	Total Loss Companies	Total All Companies	
150	68	323	75	330	1,939	638	2,577	1
\$ 805	\$ 420	\$ 2,283	\$ 654	\$ 1,553	\$ 18,802	\$ 1,666	\$ 20,468	2
1,714	383	2,261	1,380	2,974	35,014	2,184	37,198	3
1,085	589	686	601	2,622	16,942	1,797	18,739	4
581	302	1,517	487	3,399	9,233	1,436	10,669	5
17,267	3,612	13,262	2,672	8,331	197,029	27,272	224,301	6
1,932	620	5,124	563	1,935	35,139	4,520	39,659	7
23,384	5,926	25,133	6,357	20,814	312,159	38,875	351,034	8
292	74	278	31	557	4,866	922	5,788	9
1,709	512	3,372	594	3,231	26,397	4,868	31,265	10
820	329	1,134	320	1,344	14,052	4,134	18,186	11
1,741	426	1,911	655	1,121	40,151	5,081	45,232	12
10,191	1,566	5,764	919	3,622	87,091	9,945	97,036	13
6,383	2,170	7,879	2,196	7,745	95,159	17,371	112,530	14
2,682	960	5,480	1,741	4,161	57,054	3,766	60,820	15
434	111	685	99	967	12,611	7,212	19,823	16
23,384	5,926	25,133	6,357	20,814	312,159	38,875	351,034	17
21,731	3,879	42,100	5,412	34,261	254,423	26,901	281,324	18
1,348	432	3,021	532	2,012	27,200	1,210	25,990	19
67	16	211	15	7,259	11,003	407	11,410	20
27	7	27	27	42	500	15	515	21
—	—	2	1	1	62	1	63	22
24	—	21	1	5	808	4	812	23
48	19	71	8	46	1,564	241	1,805	24
305	72	1,591	163	628	7,808	1,097	8,905	25
766	161	730	123	423	7,306	998	8,304	26
—	—	9	5	1	55	3	58	27
103	71	293	38	141	3,638	57	3,695	28
494	84	351	116	441	5,228	916	6,144	29

Bold Italic Figures Denote Deficit.

TABLE G—(Concluded)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA
(All money figures in thousands of dollars)

Industrial Division: FINANCE

Profit Companies by Major Industrial Class

		Trust Companies	Mortgage and Loan	Insurance Agents	Personal and Business Credit
1	Number of Companies	55	55	395	99
	Assets				
2	Cash	\$ 5,226	\$ 9,931	\$ 8,009	\$ 15,121
3	Securities	78,817	152,459	7,817	108,496
4	Receivables	11,873	888	9,557	49,630
5	Inventories	5	23	69	9
6	Fixed Assets	9,629	8,516	2,552	2,375
7	Other Assets	18,039	1,905	7,360	5,985
8	Total	123,589	173,722	35,364	181,616
	Liabilities and Capital				
9	Bank Loans	7,724	203	956	8,171
10	Payables	4,620	10,898	14,849	117,866
11	Other Current Liabilities	17,420	29,603	2,462	12,375
12	Funded Debt	35,001	64,295	380	3,426
13	Depreciation Reserves	1,775	3,024	951	561
14	Capital Stock	34,150	45,748	9,573	20,640
15	Surplus	22,966	20,515	6,667	18,984
16	Less Deficit	67	564	474	407
17	Total	123,589	173,722	35,364	181,616
18	Gross Sales or Revenue	13,426	10,714	14,742	11,922
19	Current Year Profit	2,870	2,979	3,028	3,610
	Selected Revenues and Charges				
20	Rentals Received	310	549	111	232
21	Bond Interest Received	1,580	1,031	92	3,247
22	Taxable Dividends Received	33	5	9	8
23	Non-Taxable Dividends Received	417	254	149	123
24	Bond and Mortgage Interest Paid	801	2,192	9	111
25	Rentals Paid	432	28	450	223
26	Depreciation Charged	257	136	157	196
27	Depletion Charged	—	—	—	—
28	Dividends Charged	624	1,075	379	568
29	Capital Expenditures	87	81	123	135

Bold Italic Figures Denote Deficit.

TABLE G—(Concluded)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE							
Profit Companies by Major Industrial Class							
Investment Trust and Holdings Companies	Stock Bond and Commodity Dealers	Real Estate Finance Operation and Agencies	Non- Resident Owned Investment Corporations	Total Profit Companies	Total Loss Companies	Total All Companies	
495	166	1,020	187	2,472	923	3,395	1
\$ 25,991	\$ 3,486	\$ 5,466	\$ 14,609	\$ 87,839	\$ 10,330	\$ 98,169	2
590,962	56,134	42,076	257,028	1,293,789	151,801	1,445,590	3
6,271	16,766	4,310	8,509	107,804	7,774	115,578	4
533	870	796	213	2,518	1,493	4,011	5
19,472	857	280,112	5,231	328,744	171,710	500,454	6
233,862	10,596	11,949	113,225	402,921	40,486	443,407	7
877,091	88,709	344,709	398,815	2,223,615	383,594	2,607,209	8
7,070	23,317	1,416	1,125	49,982	19,335	69,317	9
16,291	28,425	8,342	7,237	208,528	26,156	234,684	10
53,414	11,046	20,201	12,432	158,953	51,413	210,366	11
118,903	3,482	89,393	104,043	418,924	141,564	560,488	12
6,078	347	77,496	1,945	92,177	41,227	133,404	13
448,004	11,271	138,275	115,471	823,132	156,101	979,233	14
246,866	12,004	33,783	176,171	537,956	35,577	573,533	15
19,535	1,183	24,197	19,609	66,037	87,779	153,816	16
877,091	88,709	344,709	398,815	2,223,615	383,594	2,607,209	17
66,174	21,433	33,311	12,519	184,241	23,422	207,663	18
16,214	4,059	5,908	9,293	47,961	5,774	42,187	19
725	63	23,079	343	25,412	8,891	34,303	20
4,260	414	342	3,391	14,357	1,080	15,437	21
13,986	51	43	4,864	18,999	242	19,241	22
39,833	467	4,025	1,865	47,133	2,233	49,366	23
2,196	107	3,295	1,050	9,761	4,129	13,890	24
153	378	323	17	2,004	303	2,307	25
313	53	4,837	74	6,023	2,286	8,309	26
173	1	17	92	283	43	326	27
28,798	504	2,288	1,269	35,505	716	36,221	28
645	34	2,811	113	4,029	1,879	5,908	29

Bold Italic Figures Denote Deficit.

TABLE H
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	313	253	5,862	584	1,015
	Assets					
2	Cash	\$ 3,817	\$ 69,999	\$ 436,601	\$ 7,977	\$ 117,272
3	Securities	11,289	144,112	824,191	22,782	353,114
4	Receivables	4,337	32,948	595,254	28,008	88,445
5	Inventories	11,352	67,828	1,182,122	8,863	131,667
6	Fixed Assets	56,558	629,895	3,399,025	43,707	2,852,534
7	Other Assets	9,022	156,685	573,352	14,315	345,607
8	Total	96,375	1,101,467	7,010,545	125,652	3,888,639
	Liabilities and Capital					
9	Bank Loans	2,216	1,862	173,593	12,799	52,047
10	Payables	7,444	48,406	781,816	21,180	141,521
11	Other Current Liabilities	12,679	6,044	283,840	7,569	59,674
12	Funded Debt	12,735	21,492	632,001	2,134	1,053,553
13	Depreciation Reserve	16,172	308,151	1,994,756	28,061	839,350
14	Capital Stock	39,103	418,717	1,741,976	23,168	1,187,041
15	Surplus	12,585	313,267	1,478,339	32,368	575,603
16	Less Deficit	6,559	16,472	75,776	1,627	20,150
17	Total	96,375	1,101,467	7,010,545	125,652	3,888,639
18	Gross Sales or Revenue	49,871	382,562	6,585,004	123,902	801,672
19	Current Year Profit	4,460	77,502	619,861	11,183	144,450
	Selected Revenues and Charges					
20	Rentals Received	734	522	8,767	1,194	3,628
21	Bond Interest Received	155	2,404	12,046	426	9,300
22	Taxable Dividends Received	14	738	13,085	11	115
23	Non-Taxable Dividends Received	132	8,588	13,157	335	8,353
24	Bond and Mortgage Interest Paid	133	244	22,770	178	42,254
25	Rentals Paid	155	213	15,023	487	3,798
26	Depreciation Charged	1,809	27,064	190,171	3,729	73,838
27	Depletion Charged	488	35,526	7,463	65	431
28	Dividends Charged	357	78,056	132,775	743	51,438
29	Capital Expenditures	2,458	9,766	123,563	3,949	51,658

Bold Italic Figures Denote Deficit.

TABLE H—C(ont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
2,750	3,526	1,939	2,472	35	18,749	4,534	23,283	1
\$ 51,371	\$ 70,798	\$ 18,802	\$ 87,839	\$ 189	\$ 864,665	\$ 36,996	\$ 901,661	2
103,979	133,659	35,014	1,293,789	1,326	2,923,255	235,203	3,158,458	3
173,710	80,898	16,942	107,804	785	1,129,131	61,031	1,190,162	4
305,377	205,455	9,233	2,518	549	1,924,964	60,584	1,985,548	5
170,269	344,238	197,029	328,744	1,024	8,023,023	667,546	8,690,569	6
94,439	93,981	35,139	402,921	446	1,725,907	187,597	1,913,504	7
899,145	929,029	312,159	2,223,615	4,319	16,590,945	1,248,957	17,839,902	8
116,849	15,457	4,866	49,982	390	430,061	59,255	489,316	9
201,348	157,744	26,397	208,528	540	1,594,924	92,238	1,687,162	10
74,648	60,419	14,052	158,953	356	678,234	130,845	809,079	11
16,119	63,374	40,151	418,924	35	2,260,518	228,527	2,489,045	12
85,379	176,530	87,091	92,177	427	3,628,094	206,488	3,834,582	13
220,006	250,084	95,159	823,132	1,696	4,800,082	656,294	5,456,376	14
191,504	213,935	57,054	537,956	944	3,413,555	92,278	3,505,833	15
6,708	8,514	12,611	66,037	69	214,523	216,968	431,491	16
899,145	929,029	312,159	2,223,615	4,319	16,590,945	1,248,957	17,839,902	17
1,984,923	1,561,786	254,423	184,241	4,120	11,932,504	474,148	12,406,652	18
82,207	101,050	27,200	47,961	329	1,116,203	29,698	1,086,505	19
1,990	8,396	11,003	25,412	60	61,206	11,561	72,767	20
1,293	1,865	500	14,357	8	42,354	1,932	44,286	21
275	46	62	18,999	3	33,348	268	33,616	22
1,119	1,530	808	47,133	47	81,202	2,771	83,973	23
549	2,339	1,564	9,761	2	79,794	6,660	86,454	24
5,216	20,826	7,808	2,004	56	55,586	3,925	59,511	25
7,694	13,529	7,306	6,023	61	331,224	17,190	348,414	26
158	70	55	283	6	44,545	2,363	46,908	27
12,604	19,620	3,638	35,505	62	334,798	2,959	337,757	27
6,900	8,712	5,228	4,029	102	216,365	19,215	235,580	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies	3,148	1,852	1,493	1,161	1,246	2,993	1,357
	Assets							
2	Cash	\$ 9,975	\$ 6,974	\$ 8,043	\$ 6,981	\$ 6,524	\$ 26,055	\$ 17,870
3	Securities	110,622	26,208	20,958	16,357	16,631	84,067	62,357
4	Receivables	16,729	13,916	15,605	10,980	15,687	50,993	35,369
5	Inventories	16,831	14,259	18,550	15,199	15,705	62,573	37,507
6	Fixed Assets	99,601	56,444	60,584	46,917	48,230	170,524	98,574
7	Other Assets	58,264	15,474	36,104	9,118	14,295	61,252	22,653
8	Total	312,022	133,275	159,844	105,552	117,072	455,464	274,330
	Liabilities and Capital							
9	Bank Loans	7,435	6,161	6,139	7,608	6,151	25,224	14,261
10	Payables	21,859	17,277	20,529	12,145	15,117	56,338	32,642
11	Other Current Liabilities	20,248	15,307	14,656	8,738	9,615	38,536	17,658
12	Funded Debt	26,977	13,879	16,721	11,866	9,646	40,151	24,903
13	Depreciation Reserve	33,220	18,861	25,331	18,480	19,623	74,456	43,387
14	Capital Stock	193,235	69,046	54,406	36,901	47,540	159,022	93,274
15	Surplus	37,624	13,808	30,816	15,341	15,762	80,765	55,756
16	Less Deficit	28,576	21,064	8,754	5,527	6,382	19,028	7,551
17	Total	312,022	133,275	159,844	105,552	117,072	455,464	274,330
18	Gross Sales or Revenue	150,416	132,026	136,930	117,111	142,083	528,095	331,699
19	Current Year Profit	1,389	2,749	3,687	4,046	5,618	20,977	16,694
	Selected Revenues and Charges							
20	Rentals Received	10,587	1,861	1,942	2,165	2,254	9,850	2,830
21	Bond Interest Received	556	194	366	138	160	951	606
22	Taxable Dividends Received	26	84	46	24	31	1,523	287
23	Non-Taxable Dividends Received	5,988	2,548	1,123	222	419	2,284	1,207
24	Bond and Mortgage Interest Paid	828	512	397	461	359	1,319	647
25	Rentals Paid	1,990	1,772	1,516	1,328	1,574	4,740	2,581
26	Depreciation Charged	3,221	2,496	2,506	1,978	2,213	7,442	4,318
27	Depletion Charged	195	127	84	59	133	308	116
28	Dividends Charged	3,287	644	1,179	314	573	4,497	2,203
29	Capital Expenditures	3,544	2,749	2,087	1,861	2,160	6,761	3,806

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
855	585	1,481	1,090	812	338	177	135	26	18,749	1
\$ 14,358	\$ 14,667	\$ 44,912	\$ 54,610	\$ 105,402	\$ 74,047	\$ 81,303	\$ 174,530	\$ 218,414	\$ 864,665	2
66,201	52,176	194,996	285,344	385,911	346,878	320,207	443,104	491,238	2,923,255	3
29,053	23,646	76,371	92,188	159,259	126,441	107,129	195,922	159,843	1,129,131	4
30,435	26,672	102,314	128,584	198,840	246,824	266,821	420,774	323,076	1,924,964	5
96,598	67,486	268,958	345,417	638,075	514,683	824,843	2,025,173	2,660,916	8,023,023	6
22,243	25,553	71,581	145,611	229,976	137,124	166,799	252,466	457,394	1,725,907	7
258,888	210,200	759,132	1,051,754	1,717,463	1,445,997	1,767,102	3,511,969	4,310,881	16,590,945	8
11,918	9,859	35,110	51,248	45,214	69,159	81,180	40,929	12,465	430,061	9
34,004	30,558	94,948	104,086	193,454	197,289	243,526	269,128	252,024	1,594,924	10
19,742	18,433	44,906	52,171	84,757	83,338	47,734	124,937	77,458	678,234	11
20,226	10,029	66,428	139,519	159,844	169,993	225,907	589,225	735,204	2,260,518	12
41,263	30,613	118,489	169,246	308,524	263,360	377,614	921,216	1,164,411	3,628,094	13
94,174	64,970	250,638	291,481	540,171	335,528	478,504	992,436	1,098,756	4,800,082	14
53,991	47,292	165,736	255,415	391,041	338,460	323,567	617,618	970,563	3,413,555	15
16,430	1,554	17,123	11,412	5,542	11,130	10,930	43,520	—	214,523	16
258,888	210,200	759,132	1,051,754	1,717,463	1,445,997	1,767,102	3,511,969	4,310,881	16,590,945	17
272,755	230,268	782,084	923,513	1,300,414	1,099,826	1,200,744	2,168,469	2,416,071	11,932,504	18
14,783	13,104	53,879	76,938	129,811	117,426	124,534	251,889	278,679	1,116,203	19
2,488	1,482	3,917	4,325	4,121	3,314	3,354	2,546	4,170	61,206	20
486	527	2,455	3,584	4,673	5,182	6,638	6,029	9,809	42,354	21
230	205	806	1,495	1,709	620	1,180	3,644	21,438	33,348	22
1,912	1,627	2,072	4,234	16,873	4,541	5,736	16,388	14,028	81,202	23
614	324	1,638	3,575	5,507	5,680	8,340	23,886	25,707	79,794	24
1,809	1,604	4,830	4,780	5,688	4,759	3,648	5,758	7,209	55,586	25
4,289	3,802	11,297	15,288	22,910	23,041	28,874	68,130	129,419	331,224	26
218	124	686	711	2,261	2,319	4,499	9,182	23,523	44,545	27
4,122	2,417	7,134	11,425	32,066	22,011	30,354	85,328	127,244	334,798	28
3,834	3,146	11,435	12,400	16,455	13,150	21,987	30,777	80,213	216,365	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies					
	Assets					
2	Cash					
3	Securities					
4	Receivables					
5	Inventories					
6	Fixed Assets					
7	Other Assets					
8	Total					
	Liabilities and Capital					
9	Bank Loans					
10	Payables					
11	Other Current Liabilities					
12	Funded Debt					
13	Depreciation Reserve					
14	Capital Stock					
15	Surplus	INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY				
16	Less Deficit					
17	Total					
18	Gross Sales or Revenue					
19	Current Year Profit					
	Selected Revenues and Charges					
20	Rentals Received					
21	Bond Interest Received					
22	Taxable Dividends Received					
23	Non-Taxable Dividends Received					
24	Bond and Mortgage Interest Paid					
25	Rentals Paid					
26	Depreciation Charged					
27	Depletion Charged					
28	Dividends Charged					
29	Capital Expenditures					

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
					139	32	171	1
					\$ 3,995	\$ 66	\$ 4,061	2
					66,632	1,529	68,161	3
					5,773	241	6,014	4
					2,436	137	2,573	5
					3,963	559	4,522	6
					59,952	1,869	61,821	7
					142,751	4,401	147,152	8
					977	118	1,095	9
					3,425	414	3,839	10
					4,731	852	5,583	11
					32,835	936	33,771	12
					1,623	332	1,955	13
					17,540	1,626	19,166	14
INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY					82,147	576	82,723	15
					527	453	980	16
					142,751	4,401	147,152	17
					18,601	1,563	20,164	18
					3,034	84	2,950	19
					23	6	29	20
					902	4	906	21
					233	33	266	22
					1,314	12	1,326	23
					91	52	143	24
					65	8	73	25
					216	48	264	26
					20	—	20	27
					542	4	546	28
					196	10	206	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class						
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000
1	Number of Companies	22	11	9	14	5
	Assets					
2	Cash	\$ 127	\$ 63	\$ 55	\$ 46	\$ 12
3	Securities	3,462	316	715	1,421	14
4	Receivables	116	42	55	289	201
5	Inventories	84	85	42	117	35
6	Fixed Assets	439	196	104	173	143
7	Other Assets	2,784	471	13,747	87	23
8	Total	7,012	1,173	14,718	2,133	428
	Liabilities and Capital					
9	Bank Loans	47	47	23	140	2
10	Payables	131	51	29	112	44
11	Other Current Liabilities	17	14	16	52	13
12	Funded Debt	1,377	167	6,283	133	36
13	Depreciation Reserve	154	84	56	75	39
14	Capital Stock	2,817	830	263	1,140	164
15	Surplus	2,553	85	8,048	539	175
16	Less Deficit	84	105	—	58	45
17	Total	7,012	1,173	14,718	2,133	428
18	Gross Sales or Revenue	950	690	174	661	479
19	Current Year Profit	11	18	23	49	23
	Selected Revenues and Charges					
20	Rentals Received	1	1	7	3	—
21	Bond Interest Received	7	1	14	8	—
22	Taxable Dividends Received	2	3	3	2	—
23	Non-Taxable Dividends Received	283	6	3	28	—
24	Bond and Mortgage Interest Paid	49	2	—	5	3
25	Rentals Paid	2	1	2	7	1
26	Depreciation Charged	21	14	3	10	12
27	Depletion Charged	—	—	—	—	—
28	Dividends Charged	90	3	9	2	1
29	Capital Expenditures	7	9	—	11	1

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	Over \$100,000	Total Profit Companies	
25	16	4	4	16	10	3	139	1
\$ 289	\$ 355	\$ 38	\$ 23	\$ 1,341	\$ 444	\$ 1,202	\$ 3,995	2
4,295	5,342	481	1,594	10,189	14,333	24,470	66,632	3
199	295	2,979	69	639	398	491	5,773	4
487	211	118	38	544	317	358	2,436	5
416	330	107	52	465	1,417	121	3,963	6
312	155	7	599	13,934	27,833	—	59,952	7
5,998	6,688	3,730	2,375	27,112	44,742	26,642	142,751	8
94	233	—	157	205	29	—	977	9
177	138	39	48	2,118	238	300	3,425	10
46	29	—	2	1,713	2,525	304	4,731	11
1,436	3,228	50	1,206	1,258	2,545	15,116	32,835	12
232	151	65	15	126	607	19	1,623	13
1,993	671	105	715	4,149	4,343	350	17,540	14
2,199	2,248	3,474	232	17,586	34,455	10,553	82,147	15
179	10	3	—	43	—	—	527	16
5,998	6,688	3,730	2,375	27,112	44,742	26,642	142,751	17
2,013	1,507	300	957	5,452	2,582	2,836	18,601	18
184	203	71	93	539	639	1,181	3,034	19
1	4	3	—	2	—	1	23	20
32	53	1	24	175	366	221	902	21
5	66	13	18	46	75	—	233	22
222	49	—	10	152	91	470	1,314	23
—	20	—	—	—	12	—	91	24
9	1	2	—	31	1	8	65	25
22	10	7	4	27	82	4	216	26
4	2	—	—	11	3	—	20	27
138	45	6	—	97	151	—	542	28
20	28	3	13	21	83	—	196	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	17	(¹)	179	18	75
	Assets					
2	Cash	\$ 113	—	\$ 12,088	\$ 262	\$ 3,826
3	Securities	141	—	21,072	786	3,849
4	Receivables	85	—	22,737	1,209	2,124
5	Inventories	300	—	25,014	383	786
6	Fixed Assets	4,843	—	101,643	1,193	41,897
7	Other Assets	726	—	11,054	267	8,934
8	Total	6,208	—	193,608	4,100	61,416
	Liabilities and Capital					
9	Bank Loans	30	—	8,478	847	153
10	Payables	250	—	13,869	728	4,899
11	Other Current Liabilities	64	—	3,179	142	538
12	Funded Debt	60	—	26,288	13	18,936
13	Depreciation Reserve	1,383	—	49,588	697	7,784
14	Capital Stock	4,201	—	49,480	823	15,363
15	Surplus	239	—	43,332	851	13,876
16	Less Deficit	19	—	606	1	133
17	Total	6,208	—	193,608	4,100	61,416
18	Gross Sales or Revenue	2,406	—	156,137	4,329	18,483
19	Current Year Profit	225	—	9,146	555	4,524
	Selected Revenues and Charges					
20	Rentals Received	2	—	214	14	51
21	Bond Interest Received	2	—	218	18	211
22	Taxable Dividends Received	—	—	22	—	—
23	Non-Taxable Dividends Received	1	—	449	—	188
24	Bond and Mortgage Interest Paid	4	—	1,214	1	774
25	Rentals Paid	2	—	188	14	66
26	Depreciation Charged	35	—	4,720	55	1,907
27	Depletion Charged	69	—	245	—	—
28	Dividends Charged	8	—	488	104	1,002
29	Capital Expenditures	8	—	2,810	52	1,867

Bold Italic Figures Denote Deficit.

(¹) Grouped with "Unclassified" to conceal identity.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
115	226	69	75	9	783	125	908	1
\$ 1,372	\$ 2,040	\$ 446	\$ 1,325	\$ 106	\$ 21,578	\$ 447	\$ 22,025	2
3,746	2,953	878	20,138	1,494	55,057	2,622	57,679	3
5,285	2,627	492	11,393	487	46,439	1,615	48,054	4
6,111	4,262	421	7	193	37,477	1,765	39,242	5
3,435	6,951	4,775	3,787	2,716	171,240	9,015	180,255	6
1,077	1,493	359	4,334	3,265	31,509	1,380	32,889	7
21,026	20,326	7,371	40,984	8,261	363,300	16,844	380,144	8
2,470	750	164	397	37	13,326	1,571	14,897	9
5,324	3,793	768	1,451	370	31,452	2,266	33,718	10
791	766	552	3,540	212	9,784	1,749	11,533	11
305	1,462	767	18,487	418	66,736	569	67,305	12
1,321	3,300	2,134	1,127	734	68,068	2,997	71,065	13
5,155	6,580	2,397	9,091	5,748	98,838	9,708	108,546	14
5,875	3,862	1,274	7,523	780	77,612	880	78,492	15
215	187	685	632	38	2,516	2,896	5,412	16
21,026	20,326	7,371	40,984	8,261	363,300	16,844	380,144	17
54,975	37,482	7,476	3,152	2,762	287,202	9,959	297,161	18
2,730	2,329	807	964	232	21,512	678	20,834	19
51	116	52	466	45	1,011	141	1,152	20
30	36	11	91	24	641	64	705	21
1	3	—	15	3	44	1	45	22
30	33	33	385	42	1,161	34	1,195	23
12	64	33	267	15	2,384	23	2,407	24
106	267	90	22	8	763	44	807	25
187	364	209	136	296	7,909	282	8,191	26
—	12	—	—	40	366	57	423	27
219	272	62	415	99	2,669	11	2,680	28
184	324	103	79	468	5,895	534	6,429	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies	121	71	56	51	59	127
	Assets						
2	Cash	\$ 307	\$ 171	\$ 264	\$ 183	\$ 239	\$ 650
3	Securities	803	438	314	285	469	2,343
4	Receivables	587	506	605	353	533	1,793
5	Inventories	654	637	609	333	647	1,912
6	Fixed Assets	1,475	1,203	2,310	2,555	1,576	4,588
7	Other Assets	1,227	194	450	234	223	795
8	Total	5,053	3,149	4,552	3,943	3,687	12,081
	Liabilities and Capital						
9	Bank Loans	284	350	350	102	130	660
10	Payables	1,002	365	438	502	499	1,720
11	Other Current Liabilities	248	244	407	144	251	700
12	Funded Debt	226	130	534	587	104	637
13	Depreciation Reserve	591	479	1,037	967	721	1,931
14	Capital Stock	1,666	1,205	1,311	1,388	1,270	4,039
15	Surplus	1,707	492	540	398	790	2,902
16	Less Deficit	671	116	65	145	78	508
17	Total	5,053	3,149	4,552	3,943	3,687	12,081
18	Gross Sales or Revenue	5,640	4,967	5,131	4,142	4,953	17,259
19	Current Year Profit	50	118	134	177	264	910
	Selected Revenues and Charges						
20	Rentals Received	61	29	194	76	61	79
21	Bond Interest Received	3	3	3	5	9	24
22	Taxable Dividends Received	1	2	—	—	—	10
23	Non-Taxable Dividends Received	100	13	1	—	2	35
24	Bond and Mortgage Interest Paid	9	6	27	24	3	31
25	Rentals Paid	20	39	27	21	38	116
26	Depreciation Charged	71	57	120	140	95	288
27	Depletion Charged	—	—	—	2	—	8
28	Dividends Charged	11	10	14	5	24	93
29	Capital Expenditures	136	41	64	108	86	209

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
69	44	29	80	42	22	7	5	783	1
\$ 658	\$ 359	\$ 616	\$ 2,077	\$ 3,445	\$ 2,107	\$ 5,201	\$ 5,301	\$ 21,578	2
2,178	1,485	2,122	8,466	14,757	4,423	12,373	4,601	55,057	3
1,648	1,276	758	3,524	3,096	13,561	2,792	15,407	46,439	4
2,135	822	781	3,277	3,884	2,323	3,728	15,735	37,477	5
4,147	2,390	2,422	16,063	9,053	10,193	30,186	83,079	171,240	6
793	782	295	5,956	1,731	4,133	1,888	12,808	31,509	7
11,559	7,114	6,994	39,363	35,966	36,740	56,168	136,931	363,300	8
1,002	606	468	1,529	1,559	541	120	5,625	13,326	9
1,733	1,198	1,154	4,920	3,697	3,399	3,758	7,067	31,452	10
542	151	1,114	3,186	877	1,231	51	638	9,784	11
1,466	492	381	3,365	7,727	12,241	14,458	24,388	66,736	12
1,684	1,057	661	5,456	5,025	4,041	11,017	33,401	68,068	13
3,525	1,850	1,603	13,347	8,023	8,989	12,670	37,952	98,838	14
1,739	1,760	1,633	8,253	9,066	6,378	14,094	27,860	77,612	15
132	—	20	693	8	80	—	—	2,516	16
11,559	7,114	6,994	39,363	35,966	36,740	56,168	136,931	363,300	17
17,512	14,745	10,965	34,337	33,499	26,797	22,592	84,663	287,202	18
871	767	679	2,858	3,092	3,366	2,610	5,616	21,512	19
70	8	17	125	54	72	24	141	1,011	20
15	16	18	96	90	60	56	243	641	21
4	—	—	5	5	17	—	—	44	22
58	12	3	239	94	55	320	229	1,161	23
39	24	2	152	208	131	725	1,003	2,384	24
83	53	31	145	60	77	18	35	763	25
196	130	107	533	523	570	650	4,429	7,909	26
—	14	—	102	3	—	90	147	366	27
107	80	74	342	373	570	135	831	2,669	28
133	108	102	378	379	737	376	3,038	5,895	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	(¹)	(¹)	120	12	36
	Assets					
2	Cash	—	—	\$ 3,335	\$ 62	\$ 832
3	Securities	—	—	10,375	1,359	1,684
4	Receivables	—	—	7,048	415	1,053
5	Inventories	—	—	12,742	90	443
6	Fixed Assets	—	—	63,038	684	25,659
7	Other Assets	—	—	20,061	193	885
8	Total	—	—	116,599	2,803	30,556
	Liabilities and Capital					
9	Bank Loans	—	—	4,099	570	2,213
10	Payables	—	—	11,200	263	1,812
11	Other Current Liabilities	—	—	1,513	3	708
12	Funded Debt	—	—	11,760	3	3,022
13	Depreciation Reserve	—	—	30,331	473	6,774
14	Capital Stock	—	—	30,052	270	13,285
15	Surplus	—	—	28,225	1,240	2,815
16	Less Deficit	—	—	581	19	73
17	Total	—	—	116,599	2,803	30,556
18	Gross Sales or Revenue	—	—	81,421	4,568	9,922
19	Current Year Profit	—	—	10,233	288	1,763
	Selected Revenues and Charges					
20	Rentals Received	—	—	141	50	56
21	Bond Interest Received	—	—	1,196	37	12
22	Taxable Dividends Received	—	—	—	—	—
23	Non-Taxable Dividends Received	—	—	86	3	1
24	Bond and Mortgage Interest Paid	—	—	617	—	75
25	Rentals Paid	—	—	90	7	37
26	Depreciation Charged	—	—	1,993	33	1,076
27	Depletion Charged	—	—	786	—	—
28	Dividends Charged	—	—	1,123	30	470
29	Capital Expenditures	—	—	1,878	34	1,008

Bold Italic Figures Denote Deficit.

(¹) Grouped with "Unclassified" to conceal identity.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
82	172	32	64	11	529	88	617	1
\$ 1,216	\$ 1,211	\$ 284	\$ 173	\$ 307	\$ 7,420	\$ 355	\$ 7,775	2
3,889	3,615	483	1,827	3,773	27,005	2,392	29,397	3
7,018	2,590	94	541	269	19,028	1,110	20,138	4
8,921	4,334	89	61	357	27,037	1,012	28,049	5
7,671	6,268	4,394	1,684	11,579	120,977	10,928	131,905	6
2,367	1,110	218	2,529	770	28,133	816	28,949	7
31,082	19,128	5,562	6,815	17,055	229,600	16,613	246,213	8
3,456	634	463	476	154	12,065	758	12,823	9
7,174	3,865	385	913	338	25,950	1,335	27,285	10
749	709	506	491	1,267	5,946	605	6,551	11
163	624	221	539	8,052	24,384	1,628	26,012	12
3,734	2,647	1,595	485	1,493	47,532	5,985	53,517	13
6,255	6,507	1,683	3,553	5,598	67,203	3,466	70,669	14
9,787	4,469	939	871	556	48,902	3,842	52,744	15
236	327	230	513	403	2,382	1,006	3,388	16
31,082	19,128	5,562	6,815	17,055	229,600	16,613	246,213	17
71,886	32,174	2,775	1,016	2,144	205,906	5,863	211,769	18
3,083	2,358	554	198	123	18,600	177	18,423	19
24	101	141	202	8	723	185	908	20
65	59	9	46	66	1,490	18	1,508	21
—	4	—	1	7	12	—	12	22
3	11	1	79	—	184	9	193	23
3	31	26	28	—	780	45	825	24
117	211	90	20	3	575	28	603	25
374	329	164	41	23	4,033	226	4,259	26
—	—	—	—	34	820	37	857	27
200	167	97	80	66	2,233	9	2,242	28
520	402	60	59	21	3,982	236	4,218	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	90	56	40	27	38	89
	Assets						
2	Cash.....	\$ 116	\$ 142	\$ 152	\$ 171	\$ 135	\$ 866
3	Securities.....	425	431	348	555	374	1,135
4	Receivables.....	428	295	291	334	503	2,645
5	Inventories.....	414	588	294	98	375	1,408
6	Fixed Assets.....	1,362	2,317	790	591	1,317	3,815
7	Other Assets.....	1,580	720	274	197	256	848
8	Total.....	4,325	4,493	2,149	1,946	2,960	10,717
	Liabilities and Capital						
9	Bank Loans.....	210	146	114	477	176	1,297
10	Payables.....	588	458	346	431	640	2,362
11	Other Current Liabilities.....	237	1,359	175	85	78	474
12	Funded Debt.....	203	207	74	25	198	219
13	Depreciation Reserve.....	446	696	336	192	473	1,482
14	Capital Stock.....	2,326	1,706	785	801	1,140	3,305
15	Surplus.....	516	350	458	195	473	1,716
16	Less Deficit.....	201	429	139	260	218	138
17	Total.....	4,325	4,493	2,149	1,946	2,960	10,717
18	Gross Sales or Revenue.....	3,876	3,275	2,917	3,009	4,071	20,852
19	Current Year Profit.....	40	86	98	93	171	628
	Selected Revenues and Charges						
20	Rentals Received.....	76	51	29	26	24	69
21	Bond Interest Received.....	8	7	6	4	3	13
22	Taxable Dividends Received.....	—	2	—	—	3	—
23	Non-Taxable Dividends Received.....	65	3	2	—	3	13
24	Bond and Mortgage Interest Paid.....	11	10	3	1	10	8
25	Rentals Paid.....	31	16	18	16	13	78
26	Depreciation Charged.....	59	46	41	24	73	204
27	Depletion Charged.....	—	5	—	—	—	16
28	Dividends Charged.....	48	8	7	10	3	26
29	Capital Expenditures.....	80	25	40	19	139	204

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
35	29	21	49	21	20	8	6	529	1
\$ 254	\$ 252	\$ 471	\$ 944	\$ 605	\$ 1,292	\$ 593	1,427	7,420	2
868	1,084	987	6,086	1,689	4,048	1,799	7,176	27,005	3
798	974	1,164	2,544	1,618	3,343	2,080	2,011	19,028	4
814	1,425	1,528	2,503	2,412	5,780	2,415	6,983	27,037	5
1,991	2,451	1,603	14,140	5,746	19,178	9,698	55,978	120,977	6
452	466	744	1,302	2,187	1,831	592	16,684	28,133	7
5,177	6,652	6,497	27,519	14,257	35,472	17,177	90,259	229,600	8
520	760	718	1,819	1,591	3,000	682	555	12,065	9
771	1,164	1,402	2,393	1,400	4,484	2,388	7,123	25,950	10
57	222	375	883	789	351	87	774	5,946	11
236	70	1	9,291	539	2,966	55	10,300	24,384	12
1,003	1,069	826	3,155	2,942	6,006	3,803	25,103	47,532	13
1,512	1,999	1,620	6,987	4,058	11,917	2,402	26,645	67,203	14
1,086	1,375	1,574	3,379	3,513	6,748	7,760	19,759	48,902	15
8	7	19	388	575	—	—	—	2,382	16
5,177	6,652	6,497	27,519	14,257	35,472	17,177	90,259	229,600	17
7,686	13,219	8,930	26,154	17,604	31,484	27,959	34,870	205,906	18
428	498	474	1,791	1,308	2,997	2,858	7,130	18,600	19
38	28	10	59	23	81	127	82	723	20
48	15	10	102	14	74	23	1,163	1,490	21
—	—	—	7	—	—	—	—	12	22
2	6	8	12	4	57	6	3	184	23
11	5	—	45	53	70	4	549	780	24
35	75	78	58	12	72	22	51	575	25
112	135	168	299	306	537	244	1,785	4,033	26
—	3	11	114	5	—	—	666	820	27
41	49	45	175	65	351	274	1,131	2,233	28
121	146	256	265	157	524	249	1,757	3,982	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	25	25	1,651	157	204
	Assets					
2	Cash	\$ 242	\$ 4,839	\$ 155,265	\$ 2,316	\$ 86,687
3	Securities	360	12,029	301,668	5,182	261,511
4	Receivables	314	1,593	187,328	7,075	60,430
5	Inventories	424	4,342	398,431	2,208	43,040
6	Fixed Assets	2,581	44,901	1,354,348	9,032	2,024,018
7	Other Assets	468	2,470	202,194	4,235	235,161
8	Total	4,389	70,174	2,599,234	30,048	2,710,847
	Liabilities and Capital					
9	Bank Loans	174	152	37,309	2,578	2,220
10	Payables	520	3,740	251,870	5,833	85,334
11	Other Current Liabilities	583	122	137,922	2,019	16,081
12	Funded Debt	258	1,869	389,528	416	775,273
13	Depreciation Reserve	824	23,539	793,721	5,382	568,414
14	Capital Stock	1,478	25,854	609,636	6,844	817,442
15	Surplus	749	15,002	410,021	7,469	446,558
16	Less Deficit	197	104	30,773	493	475
17	Total	4,389	70,174	2,599,234	30,048	2,710,847
18	Gross Sales or Revenue	4,504	24,621	2,193,109	27,796	523,856
19	Current Year Profit	207	5,049	198,329	3,210	94,621
	Selected Revenues and Charges					
20	Rentals Received	8	39	2,830	307	2,327
21	Bond Interest Received	6	252	3,302	101	7,852
22	Taxable Dividends Received	—	—	2,258	6	21
23	Non-Taxable Dividends Received	4	35	7,034	237	6,812
24	Bond and Mortgage Interest Paid	3	96	14,236	96	30,512
25	Rentals Paid	10	7	4,596	129	1,528
26	Depreciation Charged	70	1,411	99,813	870	49,989
27	Depletion Charged	55	1,824	3,291	2	8
28	Dividends Charged	4	3,230	51,167	192	35,979
29	Capital Expenditures	134	345	54,480	831	38,243

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
828	679	360	579	10	4,518	1,087	5,605	1
\$ 15,713	\$ 13,404	\$ 5,481	\$ 43,401	\$ 33	\$ 327,381	\$ 12,258	\$ 339,639	2
24,568	19,194	8,455	614,574	206	1,247,747	81,914	1,329,661	3
57,845	22,008	6,288	47,530	343	390,754	25,280	416,034	4
58,929	46,317	2,733	637	168	557,229	18,077	575,306	5
31,748	73,787	54,458	81,841	100	3,676,814	186,233	3,863,047	6
20,372	39,007	7,402	107,030	173	618,512	39,923	658,435	7
209,175	213,717	84,817	895,013	1,023	6,818,437	363,685	7,182,122	8
12,884	4,805	1,274	25,000	152	86,548	22,604	109,152	9
53,087	35,204	7,947	144,829	177	588,541	35,927	624,468	10
30,100	12,565	2,448	42,774	23	244,637	41,737	286,374	11
3,782	32,103	12,826	162,523	—	1,378,578	84,104	1,462,682	12
14,592	35,214	23,981	25,915	39	1,491,621	58,840	1,550,461	13
54,035	58,718	27,904	315,907	186	1,918,004	149,119	2,067,123	14
42,821	37,298	13,172	211,184	448	1,184,722	29,235	1,213,957	15
2,126	2,190	4,735	33,119	2	74,214	57,881	132,095	16
209,175	213,717	84,817	895,013	1,023	6,818,437	363,685	7,182,122	17
594,223	341,525	69,357	69,444	1,234	3,849,669	202,853	4,052,522	18
21,353	18,747	5,926	17,643	99	365,184	8,661	356,523	19
464	810	624	6,260	6	13,675	4,550	18,225	20
282	237	126	7,962	3	20,123	647	20,770	21
22	4	3	7,203	—	9,517	213	9,730	22
341	795	59	18,933	—	34,250	1,485	35,735	23
97	1,164	458	3,873	—	50,535	2,080	52,615	24
1,379	4,208	1,429	769	15	14,070	1,270	15,340	25
1,439	3,289	1,927	1,527	14	160,349	5,440	165,789	26
126	41	—	82	4	5,433	267	5,700	27
2,898	2,378	742	12,978	6	109,574	338	109,912	27
1,198	1,698	1,343	1,342	25	99,639	5,034	104,673	29

Bold Italic Figures Denote Deficit,

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies	688	461	328	268	286	703	324
Assets								
2	Cash	\$ 2,283	\$ 2,363	\$ 2,761	\$ 1,405	\$ 1,733	\$ 5,460	\$ 4,462
3	Securities	48,473	7,189	10,020	4,006	5,920	18,992	26,724
4	Receivables	4,860	5,159	6,560	3,024	5,206	14,970	8,994
5	Inventories	4,156	4,432	8,394	3,911	4,826	16,960	8,959
6	Fixed Assets	21,748	10,444	13,522	14,403	14,202	35,293	26,833
7	Other Assets	6,948	4,256	9,558	1,599	2,701	20,302	6,435
8	Total	88,468	33,843	50,815	28,348	34,588	111,977	82,407
Liabilities and Capital								
9	Bank Loans	1,894	2,030	2,030	1,713	2,050	6,624	3,439
10	Payables	7,734	5,283	11,467	3,486	4,283	15,777	8,568
11	Other Current Liabilities	3,806	2,282	6,426	2,621	3,741	14,822	5,080
12	Funded Debt	9,952	4,143	4,787	5,170	4,696	20,474	7,559
13	Depreciation Reserve	9,124	3,674	5,071	5,092	4,978	14,931	10,555
14	Capital Stock	47,981	18,131	15,475	8,800	14,992	29,920	32,381
15	Surplus	11,273	3,819	8,305	2,966	3,192	16,717	17,081
16	Less Deficit	3,296	5,519	2,746	1,500	3,344	7,288	2,256
17	Total	88,468	33,843	50,815	28,348	34,588	111,977	82,407
18	Gross Sales or Revenue	38,077	43,222	44,727	37,830	44,837	143,175	84,992
19	Current Year Profit	297	686	819	925	1,297	4,865	3,936
Selected Revenues and Charges								
20	Rentals Received	791	313	356	788	683	1,431	968
21	Bond Interest Received	62	77	204	26	41	261	162
22	Taxable Dividends Received	6	3	40	5	16	65	147
23	Non-Taxable Dividends Received	1,301	190	302	56	179	798	735
24	Bond and Mortgage Interest Paid	250	64	140	164	162	354	134
25	Rentals Paid	492	472	373	414	502	1,249	640
26	Depreciation Charged	660	629	657	522	628	1,788	1,031
27	Depletion Charged	2	3	27	16	54	24	28
28	Dividends Charged	1,035	179	128	43	169	476	559
29	Capital Expenditures	541	409	567	449	609	1,876	686

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
213	163	384	293	220	80	52	47	8	4,518	1
\$ 3,848	\$ 4,423	\$ 12,409	\$ 16,920	\$ 37,969	\$ 15,652	\$ 30,368	\$ 76,938	\$ 108,387	\$ 327,381	2
14,010	22,981	71,168	97,808	153,853	75,931	180,155	205,274	305,243	1,247,747	3
9,012	10,307	20,183	25,297	53,840	35,981	36,901	77,914	72,546	390,754	4
9,503	7,145	29,532	29,818	44,475	40,639	88,910	160,565	95,004	557,229	5
31,451	14,522	53,760	86,142	171,637	106,661	260,346	895,113	1,920,737	3,676,814	6
7,466	4,656	13,206	42,947	43,327	38,986	55,868	97,591	262,666	618,512	7
75,290	64,034	200,258	298,932	505,101	313,850	652,548	1,513,395	2,764,583	6,818,437	8
3,698	1,907	8,871	12,889	11,430	12,323	13,381	2,269	—	86,548	9
8,836	14,678	27,070	28,051	71,890	32,238	136,215	110,751	102,214	588,541	10
6,459	2,987	12,058	10,572	32,375	13,998	17,743	73,876	35,791	244,637	11
9,558	4,093	24,161	64,257	56,217	21,951	107,535	338,502	695,523	1,378,578	12
13,117	5,733	26,122	34,609	78,157	59,443	116,347	413,398	691,270	1,491,621	13
27,157	23,701	64,053	93,019	130,815	63,074	176,086	421,082	751,337	1,918,004	14
11,232	11,234	44,250	58,040	125,105	111,134	92,630	179,296	488,448	1,184,722	15
4,767	299	6,327	2,505	888	311	7,389	25,779	—	74,214	16
75,290	64,034	200,258	298,932	505,101	313,850	652,548	1,513,395	2,764,583	6,818,437	17
87,433	63,969	227,428	254,746	336,149	260,239	307,258	904,621	970,966	3,849,669	18
3,710	3,645	14,774	20,574	35,559	27,194	39,576	87,752	119,575	365,184	19
949	403	1,144	466	895	1,148	368	702	2,270	13,675	20
155	149	753	1,185	1,818	1,515	4,293	1,747	7,675	20,123	21
111	98	611	888	1,290	380	775	3,148	1,934	9,517	22
219	579	640	1,769	3,959	527	2,102	12,368	8,526	34,250	23
223	123	424	1,672	2,670	833	3,545	14,741	25,036	50,535	24
468	432	1,272	1,313	1,542	1,025	969	859	2,048	14,070	25
1,297	702	3,065	3,525	5,977	4,214	8,673	28,775	98,206	160,349	26
60	2	114	160	423	198	1,605	2,713	4	5,433	27
493	737	2,008	2,844	6,897	3,946	10,870	30,863	48,327	109,574	27
1,605	440	2,898	2,181	2,958	2,728	9,056	11,974	60,662	99,639	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	66	92	2,796	208	278
	Assets					
2	Cash	\$ 711	\$ 43,186	\$ 235,025	\$ 3,765	\$ 15,069
3	Securities	1,810	90,067	428,116	11,994	56,453
4	Receivables	988	16,673	321,162	11,541	11,327
5	Inventories	3,812	37,297	614,197	3,325	31,937
6	Fixed Assets	11,026	412,263	1,541,294	25,318	377,215
7	Other Assets	3,250	115,605	262,442	7,082	33,853
8	Total	21,597	715,091	3,402,236	63,025	525,854
	Liabilities and Capital					
9	Bank Loans	764	884	89,332	5,524	16,737
10	Payables	1,894	25,842	407,901	8,791	18,107
11	Other Current Liabilities	4,962	1,883	107,119	3,503	13,999
12	Funded Debt	485	17,085	174,197	1,495	141,005
13	Depreciation Reserve	4,901	180,187	932,812	17,457	108,737
14	Capital Stock	5,832	260,482	878,753	9,724	163,968
15	Surplus	3,383	234,679	845,934	17,138	73,797
16	Less Deficit	624	5,951	33,812	607	10,496
17	Total	21,597	715,091	3,402,236	63,025	525,854
18	Gross Sales or Revenue	13,837	230,788	3,494,649	62,846	108,822
19	Current Year Profit	1,014	53,743	337,481	3,911	21,910
	Selected Revenues and Charges					
20	Rentals Received	24	155	4,220	307	594
21	Bond Interest Received	21	1,631	5,467	200	1,014
22	Taxable Dividends Received	2	713	10,767	3	92
23	Non-Taxable Dividends Received	27	6,885	4,386	81	397
24	Bond and Mortgage Interest Paid	25	94	5,208	73	6,142
25	Rentals Paid	25	67	7,990	209	1,159
26	Depreciation Charged	514	16,151	68,486	1,869	8,509
27	Depletion Charged	63	24,118	1,537	64	409
28	Dividends Charged	104	56,139	71,533	282	5,555
29	Capital Expenditures	563	1,895	51,544	2,148	3,719

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
914	1,069	630	774	12	6,839	1,649	8,488	1
\$ 20,107	\$ 37,767	\$ 8,400	\$ 24,900	\$ 92	\$ 389,022	\$ 16,939	\$ 405,961	2
36,073	74,292	16,420	490,360	185	1,205,770	91,691	1,297,461	3
50,171	36,645	6,950	33,439	315	489,211	18,454	507,665	4
70,384	98,198	3,195	315	295	862,955	26,893	889,848	5
59,797	177,903	91,403	166,425	363	2,863,007	287,560	3,150,567	6
33,186	33,856	19,220	102,161	186	610,841	85,631	696,472	7
269,718	458,661	145,588	817,600	1,436	6,420,806	527,168	6,947,974	8
13,387	5,458	1,870	20,476	199	154,631	20,573	175,204	9
67,104	80,911	10,645	47,196	211	668,602	24,196	692,798	10
15,884	35,525	5,869	72,423	228	261,395	44,944	306,339	11
5,253	19,992	20,052	168,914	35	548,513	84,282	632,795	12
32,535	101,811	41,123	45,506	156	1,465,225	77,889	1,543,114	13
72,017	83,785	40,276	292,492	305	1,807,634	307,877	2,115,511	14
66,084	134,452	29,628	188,809	312	1,594,216	41,780	1,635,996	15
2,546	3,273	3,875	18,216	10	79,410	74,373	153,783	16
269,718	458,661	145,588	817,600	1,436	6,420,806	527,168	6,947,974	17
734,576	805,355	106,468	78,059	2,100	5,637,500	149,718	5,787,218	18
26,625	49,405	13,284	21,717	156	529,246	11,671	517,575	19
649	1,937	2,125	11,691	6	21,708	3,682	25,390	20
486	1,182	262	3,843	2	14,108	915	15,023	21
233	23	38	11,488	—	23,359	16	23,375	22
173	368	678	20,162	5	33,162	892	34,054	23
192	860	799	4,823	1	18,217	3,010	21,227	24
1,765	2,998	3,451	10,822	28	28,514	1,525	30,039	25
2,535	6,552	3,257	2,893	20	110,786	6,842	117,628	26
19	14	41	40	2	26,307	676	26,983	27
4,764	15,076	2,261	15,452	8	171,174	2,227	173,401	28
2,131	4,717	2,541	1,405	23	70,686	5,933	76,619	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	1,004	611	491	373	412	1,077	513
	Assets							
2	Cash.....	\$ 4,188	\$ 2,128	\$ 2,754	\$ 3,399	\$ 2,327	\$ 11,163	\$ 8,691
3	Securities.....	27,347	12,743	5,696	4,817	5,492	40,585	18,794
4	Receivables.....	6,155	4,360	4,053	4,361	4,945	19,007	16,066
5	Inventories.....	6,890	5,318	5,028	4,620	5,950	27,788	16,278
6	Fixed Assets.....	44,171	19,983	26,938	14,423	19,044	81,176	35,922
7	Other Assets.....	29,490	5,590	6,843	3,160	4,389	27,607	9,415
8	Total.....	118,241	50,122	51,312	34,780	42,147	207,326	105,166
	Liabilities and Capital							
9	Bank Loans.....	3,382	2,241	2,054	2,311	2,559	9,997	6,161
10	Payables.....	6,958	5,151	4,399	4,113	5,956	23,791	13,944
11	Other Current Liabilities.....	9,284	6,985	3,846	3,344	2,437	12,535	7,860
12	Funded Debt.....	9,858	4,662	3,334	3,230	3,237	13,215	7,350
13	Depreciation Reserve.....	12,564	7,615	12,526	6,140	8,352	37,914	18,099
14	Capital Stock.....	71,161	31,276	19,018	12,683	13,827	73,907	30,427
15	Surplus.....	14,661	5,261	8,960	4,684	6,564	41,991	23,223
16	Less Deficit.....	9,627	13,069	2,825	1,725	785	6,024	1,898
17	Total.....	118,241	50,122	51,312	34,780	42,147	207,326	105,166
18	Gross Sales or Revenue.....	56,921	46,138	49,254	41,527	52,637	222,946	130,474
19	Current Year Profit.....	447	895	1,205	1,305	1,853	7,580	6,316
	Selected Revenues and Charges							
20	Rentals Received.....	1,568	839	760	458	887	2,621	1,011
21	Bond Interest Received.....	414	69	70	52	71	464	228
22	Taxable Dividends Received.....	13	70	2	8	1	1,415	61
23	Non-Taxable Dividends Received.....	2,254	2,303	733	72	85	867	304
24	Bond and Mortgage Interest Paid.....	338	192	137	95	109	733	247
25	Rentals Paid.....	764	769	564	453	520	1,771	955
26	Depreciation Charged.....	1,339	883	936	642	826	3,138	1,664
27	Depletion Charged.....	20	9	6	1	49	118	40
28	Dividends Charged.....	1,381	278	854	101	133	3,018	980
29	Capital Expenditures.....	1,498	972	688	535	751	2,309	1,821

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
313	205	592	508	403	177	82	63	15	6,839	1
\$ 5,086	\$ 5,380	\$ 17,451	\$ 25,519	\$ 50,713	\$ 42,813	\$ 35,562	\$ 77,466	\$ 94,382	\$ 389,022	2
34,735	16,051	60,075	127,074	186,856	232,707	88,574	188,751	155,473	1,205,770	3
8,327	7,484	31,722	45,156	65,927	58,590	50,198	84,835	78,025	489,211	4
12,313	12,498	42,899	66,290	108,434	94,058	89,113	169,345	196,133	862,955	5
31,666	32,994	114,894	163,102	305,254	257,038	318,895	753,080	644,427	2,863,007	6
9,295	7,503	22,984	55,456	40,745	57,556	64,165	92,174	174,469	610,841	7
101,422	81,910	290,025	482,597	757,929	742,762	646,507	1,365,651	1,342,909	6,420,806	8
3,939	4,819	12,713	22,884	20,687	20,657	18,049	9,713	12,465	154,631	9
9,946	8,147	38,504	50,603	83,779	95,162	71,372	116,041	130,736	668,602	10
8,883	6,635	13,802	27,886	23,951	42,796	16,328	35,878	38,945	261,395	11
7,446	3,523	13,114	55,741	52,242	118,539	47,779	165,562	39,681	548,513	12
15,100	15,940	56,305	93,008	151,075	132,560	143,582	333,974	420,471	1,465,225	13
40,383	21,600	97,256	122,413	231,652	180,022	190,502	408,554	262,953	1,807,634	14
20,754	22,228	62,450	112,354	197,976	160,965	160,818	313,669	437,658	1,594,216	15
5,029	982	4,119	2,292	3,433	7,939	1,923	17,740	—	79,410	16
101,422	81,910	290,025	482,597	757,929	742,762	646,507	1,365,651	1,342,909	6,420,806	17
99,189	101,703	310,909	449,491	658,823	570,367	560,523	954,783	1,331,815	5,637,500	18
5,411	4,543	21,129	36,244	65,343	60,965	56,005	121,563	138,442	529,246	19
638	647	1,597	1,839	2,507	1,595	2,008	1,406	1,327	21,708	20
216	182	802	1,571	1,568	2,235	1,807	2,556	1,803	14,108	21
104	69	118	516	388	223	386	496	19,489	23,359	22
571	381	718	1,924	9,848	3,348	2,582	2,959	4,213	33,162	23
249	170	637	1,371	1,996	3,325	2,177	5,770	671	18,217	24
656	555	1,852	2,019	3,395	2,853	2,000	4,257	5,131	28,514	25
1,442	2,161	4,572	7,125	10,759	12,328	11,165	26,227	25,579	110,786	26
25	28	111	205	1,187	1,520	1,763	4,879	16,346	26,307	27
977	722	2,958	6,407	16,698	13,508	12,852	45,096	65,211	171,174	28
1,317	1,597	4,441	6,098	8,090	6,128	5,849	12,677	15,915	70,686	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	18	13	255	38	65
	Assets					
2	Cash	\$ 98	\$ 5,502	\$ 7,529	\$ 214	\$ 1,143
3	Securities	87	13,098	14,534	498	11,294
4	Receivables	52	587	11,604	727	2,751
5	Inventories	261	7,844	22,536	244	28,925
6	Fixed Assets	779	36,561	46,660	771	116,865
7	Other Assets	80	4,960	9,036	311	9,025
8	Total	1,357	68,552	111,899	2,765	170,003
	Liabilities and Capital					
9	Bank Loans	77	183	4,302	160	14,355
10	Payables	112	3,283	14,786	621	11,492
11	Other Current Liabilities	155	43	3,316	85	16,601
12	Funded Debt	24	134	3,476	62	43,699
13	Depreciation Reserve	317	18,801	25,551	401	46,760
14	Capital Stock	629	40,344	34,883	822	37,355
15	Surplus	104	10,455	26,246	703	6,326
16	Less Deficit	61	4,691	661	89	6,585
17	Total	1,357	68,552	111,899	2,765	170,003
18	Gross Sales or Revenue	1,243	25,616	147,798	4,001	27,503
19	Current Year Profit	75	7,619	13,584	403	3,731
	Selected Revenues and Charges					
20	Rentals Received	7	28	232	30	180
21	Bond Interest Received	—	123	203	24	32
22	Taxable Dividends Received	2	1	17	2	—
23	Non-Taxable Dividends Received	—	13	117	1	38
24	Bond and Mortgage Interest Paid	—	5	180	5	1,864
25	Rentals Paid	3	8	535	26	256
26	Depreciation Charged	36	1,005	2,245	58	3,585
27	Depletion Charged	—	3,738	171	—	—
28	Dividends Charged	—	6,009	1,756	41	608
29	Capital Expenditures	26	433	1,531	36	1,252

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division

Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
227	248	155	227	—	1,246	306	1,552	1
\$ 5,850	\$ 3,542	\$ 697	\$ 5,973	—	\$ 30,548	\$ 1,223	\$ 31,771	2
17,790	11,205	2,564	42,362	—	113,432	15,390	128,822	3
25,344	5,562	649	3,667	—	50,943	2,069	53,012	4
123,850	21,699	561	252	—	206,172	1,371	207,543	5
45,111	35,897	13,461	23,105	—	319,210	28,943	348,153	6
15,263	8,726	2,301	5,012	—	54,714	5,416	60,130	7
233,208	86,631	20,233	80,371	—	775,019	54,412	829,431	8
74,092	750	265	1,239	—	95,423	1,395	96,818	9
40,320	12,218	1,510	3,431	—	87,773	10,222	97,995	10
16,435	3,279	2,082	8,044	—	50,040	4,467	54,507	11
4,994	599	3,788	10,724	—	67,500	14,277	81,777	12
23,672	17,294	5,551	6,790	—	145,137	8,772	153,909	13
42,213	43,987	6,544	35,659	—	242,436	30,423	272,859	14
32,018	9,393	2,202	16,224	—	103,671	2,800	106,471	15
536	889	1,709	1,740	—	16,961	17,944	34,905	16
233,208	86,631	20,233	80,371	—	775,019	54,412	829,431	17
207,210	98,160	14,647	8,871	—	535,049	18,011	553,060	18
14,253	12,015	1,327	2,084	—	55,091	2,462	52,629	19
474	569	301	2,419	—	4,240	1,248	5,488	20
226	128	24	371	—	1,131	57	1,188	21
5	11	—	25	—	63	—	63	22
406	198	18	431	—	1,222	42	1,264	23
189	29	140	314	—	2,726	516	3,242	24
948	557	464	111	—	2,908	242	3,150	25
1,641	1,234	511	455	—	10,770	563	11,333	26
3	—	6	28	—	3,946	318	4,264	27
2,567	511	85	419	—	11,996	20	12,016	28
1,117	251	319	367	—	5,332	557	5,889	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies	250	121	112	92	83	189	88
	Assets							
2	Cash	\$ 589	\$ 232	\$ 413	\$ 384	\$ 282	\$ 944	\$ 699
3	Securities	2,797	802	1,066	1,575	1,750	3,587	3,168
4	Receivables	1,023	606	812	510	1,297	2,603	1,787
5	Inventories	1,063	750	1,467	782	958	2,765	2,868
6	Fixed Assets	5,787	2,420	5,695	2,667	2,978	9,549	7,127
7	Other Assets	2,681	585	1,230	581	812	2,561	928
8	Total	13,940	5,395	10,683	6,499	8,077	22,009	16,577
	Liabilities and Capital							
9	Bank Loans	360	367	255	313	469	1,751	792
10	Payables	1,095	660	766	577	1,224	2,444	1,795
11	Other Current Liabilities	1,022	547	750	613	524	1,688	1,099
12	Funded Debt	1,177	326	445	586	259	1,632	2,902
13	Depreciation Reserve	2,290	852	2,631	1,079	1,262	3,780	2,510
14	Capital Stock	13,804	2,418	4,565	2,474	3,560	7,816	6,687
15	Surplus	1,474	650	1,541	1,412	921	3,288	1,988
16	Less Deficit	7,282	425	270	555	142	390	1,196
17	Total	13,940	5,395	10,683	6,499	8,077	22,009	16,577
18	Gross Sales or Revenue	9,208	6,368	8,313	7,004	7,755	25,901	22,344
19	Current Year Profit	111	180	278	319	374	1,303	1,113
	Selected Revenues and Charges							
20	Rentals Received	286	137	173	143	99	504	134
21	Bond Interest Received	22	6	4	29	8	29	23
22	Taxable Dividends Received	2	1	—	6	4	1	3
23	Non-Taxable Dividends Received	77	12	59	8	13	94	6
24	Bond and Mortgage Interest Paid	61	25	23	32	17	78	72
25	Rentals Paid	145	85	108	85	100	314	165
26	Depreciation Charged	189	118	167	133	151	394	255
27	Depletion Charged	—	—	—	—	1	11	4
28	Dividends Charged	56	22	99	20	36	200	71
29	Capital Expenditures	128	136	197	204	111	358	158

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
54	40	81	54	44	19	12	7	1,246	1
\$ 1,108	\$ 477	\$ 2,884	\$ 3,098	\$ 4,378	\$ 4,170	\$ 2,459	\$ 8,431	\$ 30,548	2
1,859	1,569	22,886	12,761	7,381	10,755	14,348	27,128	113,432	3
2,055	1,028	3,991	3,857	7,171	12,605	5,756	5,842	50,943	4
1,845	1,093	6,730	5,606	16,966	44,621	58,564	60,094	206,172	5
11,081	4,968	13,275	17,793	26,646	34,351	100,423	74,450	319,210	6
486	767	4,297	2,793	3,926	10,883	11,855	10,329	54,714	7
18,434	9,902	54,063	45,908	66,468	117,385	193,405	186,274	775,019	8
989	650	4,678	1,329	4,781	16,354	39,435	22,900	95,423	9
7,330	1,316	3,872	4,670	9,869	20,215	14,915	17,025	87,773	10
396	1,005	7,725	832	7,096	12,637	6,615	7,491	50,040	11
964	395	6,426	1,253	2,123	8,087	40,696	229	67,500	12
2,268	2,093	5,221	8,508	14,208	15,946	43,187	39,302	145,137	13
9,475	2,635	17,032	18,223	16,590	29,450	32,678	75,029	242,436	14
2,150	1,833	9,740	11,556	12,245	14,696	15,879	24,298	103,671	15
5,138	25	631	463	444	—	—	—	16,961	16
18,434	9,902	54,063	45,908	66,468	117,385	193,405	186,274	775,019	17
12,608	9,875	52,580	39,874	81,743	53,311	99,139	99,026	535,049	18
926	898	2,931	3,747	6,626	7,111	7,955	21,219	55,091	19
511	172	275	495	356	100	324	531	4,240	20
25	26	333	98	85	77	20	346	1,131	21
1	—	7	8	4	10	16	—	63	22
15	14	195	138	75	259	231	26	1,222	23
72	19	34	68	120	451	1,639	15	2,726	24
142	114	191	301	180	415	414	149	2,908	25
225	163	505	590	1,025	1,716	2,906	2,233	10,770	26
15	44	6	5	116	386	—	3,358	3,946	27
53	84	447	329	1,020	1,577	1,715	6,267	11,996	28
71	73	328	494	601	661	1,032	780	5,332	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	23	(¹)	70	18	25
	Assets					
2	Cash	\$ 247	—	\$ 1,300	\$ 384	\$ 108
3	Securities	295	—	2,391	543	285
4	Receivables	485	—	1,855	1,066	364
5	Inventories	342	—	2,560	112	407
6	Fixed Assets	1,757	—	9,266	1,053	8,394
7	Other Assets	53	—	1,649	112	873
8	Total	3,179	—	19,021	3,270	10,431
	Liabilities and Capital					
9	Bank Loans	16	—	812	229	101
10	Payables	312	—	2,235	621	596
11	Other Current Liabilities	200	—	1,272	253	315
12	Funded Debt	154	—	749	1	3,413
13	Depreciation Reserve	272	—	5,395	511	2,479
14	Capital Stock	2,044	—	5,116	745	3,051
15	Surplus	405	—	3,572	965	590
16	Less Deficit	224	—	130	55	114
17	Total	3,179	—	19,021	3,270	10,431
18	Gross Sales or Revenue	1,332	—	23,367	1,772	5,450
19	Current Year Profit	245	—	2,091	471	482
	Selected Revenues and Charges					
20	Rentals Received	94	—	69	20	15
21	Bond Interest Received	3	—	30	14	2
22	Taxable Dividends Received	—	—	—	—	—
23	Non-Taxable Dividends Received	1	—	4	2	3
24	Bond and Mortgage Interest Paid	11	—	9	—	58
25	Rentals Paid	4	—	83	6	30
26	Depreciation Charged	34	—	323	55	325
27	Depletion Charged	1	—	7	—	—
28	Dividends Charged	—	—	507	26	145
29	Capital Expenditures	70	—	379	70	215

Bold Italic Figures Denote Deficit.

(¹) Grouped with "Unclassified to conceal identity."

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
52	223	103	108	6	628	147	775	1
\$ 1,164	\$ 2,873	\$ 529	\$ 672	\$ 341	\$ 7,618	\$ 567	\$ 8,185	2
1,918	2,020	1,259	2,355	86	11,152	2,399	13,551	3
1,588	1,830	321	804	101	8,414	1,963	10,377	4
3,095	5,338	409	113	121	12,497	964	13,461	5
2,432	4,690	4,752	8,180	2,005	42,529	7,480	50,009	6
400	864	362	571	22	4,906	2,386	7,292	7
10,597	17,615	7,632	12,695	2,676	87,116	15,759	102,875	8
720	773	102	120	1	2,874	266	3,140	9
1,587	3,336	822	817	158	10,484	3,584	14,068	10
116	869	352	434	174	3,985	1,824	5,809	11
94	161	500	1,292	—	6,364	3,639	10,003	12
991	2,003	2,361	2,499	1,102	17,613	2,179	19,792	13
3,076	6,643	2,430	6,798	1,173	31,076	6,746	37,822	14
4,151	4,174	1,377	1,438	147	16,819	1,327	18,146	15
138	344	312	703	79	2,099	3,806	5,905	16
10,597	17,615	7,632	12,695	2,676	87,116	15,759	102,875	17
21,163	31,636	8,127	1,905	1,457	96,209	6,164	102,373	18
1,044	2,102	864	490	84	7,873	400	7,473	19
38	71	101	865	5	1,278	340	1,618	20
35	21	9	30	1	145	15	160	21
—	—	—	1	—	1	—	1	22
2	3	—	12	1	28	78	106	23
6	11	21	56	1	173	98	271	24
60	346	142	26	3	700	50	750	25
93	195	191	169	227	1,612	206	1,818	26
—	—	—	—	96	104	14	118	27
55	66	47	98	—	944	4	948	28
130	141	186	170	181	1,542	429	1,971	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies	138	73	59	46	55	112
	Assets						
2	Cash	\$ 349	\$ 236	\$ 348	\$ 156	\$ 422	\$ 918
3	Securities	407	366	523	251	247	1,127
4	Receivables	583	357	656	193	915	765
5	Inventories	642	410	520	388	711	1,265
6	Fixed Assets	3,013	1,626	1,541	2,076	2,083	4,140
7	Other Assets	390	229	145	197	406	590
8	Total	5,384	3,224	3,733	3,261	4,784	8,805
	Liabilities and Capital						
9	Bank Loans	111	177	149	79	196	113
10	Payables	569	317	523	279	468	1,057
11	Other Current Liabilities	1,114	209	374	203	154	374
12	Funded Debt	138	248	128	414	260	264
13	Depreciation Reserve	1,207	510	581	805	906	1,509
14	Capital Stock	2,431	1,744	1,741	1,342	2,407	4,272
15	Surplus	494	347	399	327	578	1,509
16	Less Deficit	680	328	162	188	185	293
17	Total	5,384	3,224	3,733	3,261	4,784	8,805
18	Gross Sales or Revenue	5,301	2,666	3,783	2,757	5,410	11,586
19	Current Year Profit	61	108	148	160	245	797
	Selected Revenues and Charges						
20	Rentals Received	88	101	80	112	126	256
21	Bond Interest Received	4	1	6	2	2	8
22	Taxable Dividends Received	—	1	—	—	—	—
23	Non-Taxable Dividends Received	3	4	3	3	—	2
24	Bond and Mortgage Interest Paid	7	18	8	7	9	15
25	Rentals Paid	56	38	48	32	53	118
26	Depreciation Charged	121	62	68	81	97	147
27	Depletion Charged	1	1	—	6	—	—
28	Dividends Charged	6	3	9	10	13	45
29	Capital Expenditures	215	63	83	203	126	94

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	Over \$250,000	Total Profit Companies	
44	26	12	38	10	12	3	628	1
\$ 420	\$ 444	\$ 186	\$ 1,298	\$ 549	\$ 1,877	\$ 415	\$ 7,618	2
747	752	134	2,825	953	2,474	346	11,152	3
759	741	280	919	756	1,182	308	8,414	4
674	668	387	2,820	1,812	1,900	300	12,497	5
3,740	2,352	1,049	4,955	3,167	11,177	1,610	42,529	6
166	104	104	276	224	1,564	511	4,906	7
6,506	5,061	2,140	13,093	7,461	20,174	3,490	87,116	8
165	275	25	360	506	718	—	2,874	9
673	519	331	2,020	1,559	1,593	576	10,484	10
314	316	63	168	164	478	54	3,985	11
409	147	20	417	31	3,888	—	6,364	12
1,522	987	492	2,324	1,766	4,125	879	17,613	13
2,509	1,658	695	5,279	1,945	4,353	700	31,076	14
993	1,190	528	2,664	1,490	5,019	1,281	16,819	15
79	31	14	139	—	—	—	2,099	16
6,506	5,061	2,140	13,093	7,461	20,174	3,490	87,116	17
6,611	6,966	2,815	14,495	8,618	22,270	2,931	96,209	18
541	449	266	1,357	719	1,932	1,090	7,873	19
243	59	39	104	33	36	1	1,278	20
10	12	1	41	21	33	4	145	21
—	—	—	—	—	—	—	1	22
1	1	1	5	—	3	2	28	23
18	5	—	17	1	68	—	173	24
62	54	14	67	106	51	1	700	25
101	69	36	140	258	396	36	1,612	26
—	—	—	7	89	—	—	104	27
64	10	18	224	41	339	162	944	28
39	24	28	87	286	263	31	1,542	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	32	71	153	40	59
	Assets					
2	Cash	\$ 355	\$ 2,777	\$ 1,454	\$ 399	\$ 1,606
3	Securities	2,720	10,086	6,749	800	5,065
4	Receivables	551	3,891	8,481	1,749	2,447
5	Inventories	2,290	2,522	22,976	1,234	22,152
6	Fixed Assets	5,549	52,002	42,909	1,957	45,843
7	Other Assets	359	10,565	13,145	834	11,067
8	Total	11,824	81,843	95,714	6,973	88,180
	Liabilities and Capital					
9	Bank Loans	322	307	8,641	1,299	15,270
10	Payables	673	3,971	12,330	1,116	6,008
11	Other Current Liabilities	1,352	2,494	3,214	802	2,209
12	Funded Debt	646	1,966	6,733	27	8,132
13	Depreciation Reserve	1,375	32,118	23,888	1,140	20,796
14	Capital Stock	7,309	35,234	24,798	1,396	28,098
15	Surplus	1,979	10,106	16,699	1,220	7,912
16	Less Deficit	1,872	4,353	589	27	245
17	Total	11,824	81,843	95,714	6,973	88,180
18	Gross Sales or Revenue	3,540	35,635	102,170	5,429	22,665
19	Current Year Profit	769	1,983	8,364	762	4,006
	Selected Revenues and Charges					
20	Rentals Received	20	149	365	108	209
21	Bond Interest Received	29	136	102	5	60
22	Taxable Dividends Received	10	1	1	—	1
23	Non-Taxable Dividends Received	76	295	201	8	61
24	Bond and Mortgage Interest Paid	19	32	318	—	453
25	Rentals Paid	46	85	378	33	143
26	Depreciation Charged	256	2,650	1,574	345	1,466
27	Depletion Charged	10	825	17	—	—
28	Dividends Charged	163	1,498	891	19	1,131
29	Capital Expenditures	152	2,638	1,220	326	1,485

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
119	265	193	162	—	1,094	284	1,378	1
\$ 1,470	\$ 3,595	\$ 988	\$ 1,276	\$ —	\$ 13,920	\$ 1,736	\$ 15,656	2
4,946	4,252	1,833	13,184	—	49,635	5,607	55,242	3
5,318	3,333	624	1,420	—	27,814	2,878	30,692	4
7,583	8,858	498	239	—	68,353	1,812	70,165	5
4,727	12,294	10,809	13,930	—	190,020	41,121	231,141	6
2,753	2,153	1,526	9,094	—	51,496	13,659	65,155	7
26,797	34,486	16,278	39,143	—	401,238	66,813	468,051	8
1,063	983	250	557	—	28,692	2,456	31,148	9
6,338	6,269	1,388	1,346	—	39,439	4,743	44,182	10
1,954	1,643	964	4,372	—	19,044	8,651	27,695	11
127	1,836	672	755	—	20,894	4,905	25,799	12
1,981	6,388	4,581	4,062	—	96,329	18,204	114,533	13
7,172	9,615	4,879	22,173	—	140,674	43,100	183,774	14
8,250	7,992	3,818	9,031	—	67,007	3,596	70,603	15
88	240	274	3,153	—	10,841	18,842	29,683	16
26,797	34,486	16,278	39,143	—	401,238	66,813	468,051	17
78,395	64,759	15,859	3,880	—	332,332	24,195	356,527	18
3,688	4,566	1,895	932	—	26,965	1,671	25,294	19
106	129	217	1,276	—	2,579	432	3,011	20
39	44	15	202	—	632	52	684	21
—	1	2	11	—	27	3	30	22
16	29	12	632	—	1,330	48	1,378	23
7	74	25	47	—	975	106	1,081	24
268	595	360	40	—	1,948	146	2,094	25
500	573	438	272	—	8,074	1,239	9,313	26
1	—	3	19	—	875	476	1,351	27
417	403	140	663	—	5,325	130	5,455	28
367	413	284	306	—	7,191	2,717	9,908	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies	216	110	102	83	76	173
	Assets						
2	Cash	\$ 621	\$ 511	\$ 404	\$ 384	\$ 346	\$ 1,344
3	Securities	3,549	1,920	757	1,052	846	2,642
4	Receivables	809	942	587	620	435	2,551
5	Inventories	792	571	684	3,429	517	3,770
6	Fixed Assets	6,425	5,492	2,988	3,521	2,013	10,555
7	Other Assets	5,831	1,814	610	1,210	788	2,034
8	Total	18,027	11,250	6,030	10,216	4,945	22,896
	Liabilities and Capital						
9	Bank Loans	347	168	322	1,932	104	2,130
10	Payables	1,143	1,006	725	1,133	462	2,570
11	Other Current Liabilities	1,145	1,122	628	528	385	1,508
12	Funded Debt	527	809	514	352	314	784
13	Depreciation Reserve	3,547	2,237	1,106	1,972	899	5,212
14	Capital Stock	12,966	5,167	2,643	2,255	2,059	9,205
15	Surplus	1,712	1,024	664	2,177	1,082	2,994
16	Less Deficit	3,360	283	572	133	360	1,507
17	Total	18,027	11,250	6,030	10,216	4,945	22,896
18	Gross Sales or Revenue	7,372	9,607	7,585	5,966	4,735	26,104
19	Current Year Profit	113	162	254	290	343	1,202
	Selected Revenues and Charges						
20	Rentals Received	237	121	126	108	55	185
21	Bond Interest Received	15	20	12	3	11	35
22	Taxable Dividends Received	2	2	—	—	1	6
23	Non-Taxable Dividends Received	190	12	4	50	8	11
24	Bond and Mortgage Interest Paid	33	22	21	71	20	29
25	Rentals Paid	97	71	91	69	49	239
26	Depreciation Charged	292	271	176	138	93	429
27	Depletion Charged	124	47	3	23	14	58
28	Dividends Charged	59	134	25	89	61	100
29	Capital Expenditures	428	162	161	62	42	375

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
64	55	38	76	54	25	12	10	1,094	1
\$ 699	\$ 665	\$ 566	\$ 1,818	\$ 1,484	\$ 1,664	\$ 1,493	\$ 1,921	\$ 13,920	2
1,703	1,427	4,260	3,836	9,591	5,423	4,394	8,235	49,635	3
1,096	1,038	674	2,858	3,461	3,724	1,901	7,118	27,814	4
1,243	1,061	1,085	3,708	7,347	6,387	18,712	19,047	68,353	5
4,526	7,468	4,579	12,017	22,095	24,140	27,021	57,180	190,020	6
848	1,468	5,058	1,894	4,415	2,203	2,828	20,495	51,496	7
10,115	13,127	16,222	26,131	48,393	43,541	56,349	113,996	401,238	8
422	564	299	420	3,870	995	11,344	5,775	28,692	9
1,003	1,670	1,105	3,885	3,864	3,970	4,612	12,291	39,439	10
958	639	3,729	1,535	1,971	1,148	1,614	2,134	19,044	11
658	1,020	90	422	734	935	5,423	8,312	20,894	12
2,156	3,655	2,467	5,971	9,264	12,400	13,984	31,459	96,329	13
4,182	4,364	5,015	9,663	16,555	17,754	14,094	34,752	140,674	14
1,345	1,949	3,521	4,992	12,814	6,650	6,810	19,273	67,007	15
609	734	4	757	679	311	1,532	—	10,841	16
10,115	13,127	16,222	26,131	48,393	43,541	56,349	113,996	401,238	17
11,358	11,711	11,547	33,962	43,126	46,257	29,486	83,516	332,332	18
792	967	854	2,686	3,637	3,559	4,073	8,033	26,965	19
104	217	77	97	826	56	169	201	2,579	20
27	10	63	41	149	77	66	103	632	21
—	—	4	1	3	8	—	—	27	22
13	10	414	7	113	110	18	370	1,330	23
21	17	—	25	20	26	282	388	975	24
104	109	149	167	218	104	157	324	1,948	25
266	386	157	775	1,084	677	1,063	2,267	8,074	26
24	93	18	71	58	261	35	46	875	27
101	177	381	134	480	960	816	1,798	5,325	28
215	142	176	780	849	1,062	554	2,183	7,191	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	123	38	618	90	267
	Assets					
2	Cash	\$ 1,834	\$ 13,206	\$ 20,541	\$ 570	\$ 7,862
3	Securities	2,517	17,647	39,088	1,552	12,880
4	Receivables	1,638	9,634	34,696	4,026	7,702
5	Inventories	3,581	15,511	83,010	1,209	3,952
6	Fixed Assets	19,194	78,954	239,052	3,537	211,063
7	Other Assets	3,306	19,736	53,730	1,277	45,780
8	Total	32,070	154,688	470,117	12,171	289,239
	Liabilities and Capital					
9	Bank Loans	675	298	20,270	1,420	977
10	Payables	3,409	11,068	67,327	3,155	13,106
11	Other Current Liabilities	4,060	1,119	26,290	749	9,174
12	Funded Debt	3,056	20	19,217	85	59,841
13	Depreciation Reserve	5,818	51,545	133,085	1,939	76,946
14	Capital Stock	12,960	49,845	108,695	2,479	107,739
15	Surplus	5,282	42,068	103,813	2,679	23,482
16	Less Deficit	3,190	1,275	8,580	335	2,026
17	Total	32,070	154,688	470,117	12,171	289,239
18	Gross Sales or Revenue	21,184	61,595	382,707	12,365	84,131
19	Current Year Profit	1,832	8,785	40,459	1,569	13,270
	Selected Revenues and Charges					
20	Rentals Received	74	144	696	355	195
21	Bond Interest Received	32	234	1,505	25	115
22	Taxable Dividends Received	—	17	18	—	—
23	Non-Taxable Dividends Received	23	1,359	878	2	854
24	Bond and Mortgage Interest Paid	72	2	988	3	2,367
25	Rentals Paid	65	40	1,158	64	554
26	Depreciation Charged	856	5,319	10,966	429	6,892
27	Depletion Charged	270	4,870	1,410	—	15
28	Dividends Charged	54	11,086	5,302	46	6,516
29	Capital Expenditures	1,492	3,799	9,680	434	3,774

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
402	622	393	414	6	2,973	816	3,789	1
\$ 4,383	\$ 6,141	\$ 1,958	\$ 6,675	\$ 13	\$ 63,183	\$ 3,405	\$ 66,588	2
10,895	15,450	3,120	43,661	15	146,825	31,659	178,484	3
20,725	5,665	1,523	5,113	33	90,755	7,421	98,176	4
26,105	15,387	1,326	677	50	150,808	8,553	159,361	5
15,085	25,915	12,770	29,635	58	635,263	95,707	730,970	6
18,959	6,686	3,751	112,577	42	265,844	36,517	302,361	7
96,152	75,244	24,448	198,338	211	1,352,678	183,262	1,535,940	8
8,639	1,187	478	1,563	18	35,525	9,514	45,039	9
20,173	11,565	2,927	6,494	34	139,258	9,551	148,809	10
8,599	4,682	1,278	22,690	31	78,672	26,016	104,688	11
1,404	6,596	1,276	23,219	—	114,714	34,187	148,901	12
6,459	7,675	5,689	5,769	21	294,946	31,290	326,236	13
29,630	33,061	8,952	123,244	72	476,677	104,229	580,906	14
22,071	11,423	4,619	22,980	42	238,459	8,242	246,701	15
823	945	771	7,621	7	25,573	39,767	65,340	16
96,152	75,244	24,448	198,338	211	1,352,678	183,262	1,535,940	17
218,568	144,638	29,601	14,836	412	970,037	55,822	1,025,859	18
9,268	8,955	2,540	1,983	37	88,698	3,894	84,804	19
177	4,659	7,441	2,225	3	15,969	977	16,946	20
129	149	44	948	—	3,181	160	3,341	21
15	—	19	21	—	90	2	92	22
147	93	8	5,187	—	8,551	171	8,722	23
42	104	61	274	—	3,913	730	4,643	24
562	1,627	1,781	188	5	6,044	612	6,656	25
909	977	600	524	3	27,475	2,344	29,819	26
8	2	5	94	—	6,674	518	7,192	27
1,475	714	204	4,944	—	30,341	216	30,557	27
1,234	777	389	299	24	21,902	3,765	25,667	29

Bold Italic Figures Denote Deficit.

TABLE H—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1944 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	619	338	296	207	232	498	204
	Assets							
2	Cash.....	\$ 1,395	\$ 1,128	\$ 892	\$ 853	\$ 1,028	\$ 4,421	\$ 1,632
3	Securities.....	23,359	2,003	1,519	2,395	1,519	9,361	2,833
4	Receivables.....	2,168	1,649	1,986	1,296	1,652	6,460	3,926
5	Inventories.....	2,136	1,468	1,512	1,521	1,686	6,218	4,325
6	Fixed Assets.....	15,181	12,763	6,696	6,508	4,874	20,992	13,958
7	Other Assets.....	7,333	1,615	3,247	1,853	4,697	6,203	3,461
8	Total.....	51,572	20,626	15,852	14,426	15,456	53,655	30,135
	Liabilities and Capital							
9	Bank Loans.....	800	635	842	541	465	2,558	1,527
10	Payables.....	2,639	3,986	1,836	1,512	1,511	6,440	4,017
11	Other Current Liabilities.....	3,375	2,545	2,034	1,148	2,032	6,389	1,719
12	Funded Debt.....	3,519	3,187	622	1,369	542	1,490	1,095
13	Depreciation Reserve.....	3,297	2,714	1,987	2,158	1,993	7,465	5,707
14	Capital Stock.....	38,083	6,569	8,605	6,018	8,121	24,565	11,380
15	Surplus.....	3,234	1,780	1,901	2,643	1,987	7,449	6,053
16	Less Deficit.....	3,375	790	1,975	963	1,225	2,701	1,363
17	Total.....	51,572	20,626	15,852	14,426	15,456	53,655	30,135
18	Gross Sales or Revenue.....	23,071	15,094	15,044	14,217	17,207	58,260	49,216
19	Current Year Profit.....	259	498	729	728	1,050	3,510	2,492
	Selected Revenues and Charges							
20	Rentals Received.....	7,478	269	217	452	320	4,704	258
21	Bond Interest Received.....	22	10	45	9	14	86	39
22	Taxable Dividends Received.....	1	—	—	3	6	21	4
23	Non-Taxable Dividends Received.....	1,715	4	15	5	129	242	37
24	Bond and Mortgage Interest Paid.....	70	174	37	63	27	70	84
25	Rentals Paid.....	382	282	287	231	297	846	535
26	Depreciation Charged.....	469	417	340	288	237	1,032	683
27	Depletion Charged.....	48	63	47	12	15	69	16
28	Dividends Charged.....	600	8	35	34	132	401	236
29	Capital Expenditures.....	511	931	288	272	295	1,315	605

Bold Italic Figures Denote Deficit.

TABLE H—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1944 TAXATION YEAR
BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
117	73	165	98	65	31	14	16	2,973	1
\$ 2,558	\$ 2,525	\$ 4,690	\$ 2,546	\$ 5,386	\$ 3,631	\$ 9,065	\$ 21,433	\$ 63,183	2
10,368	2,478	9,465	6,378	14,482	8,202	6,959	45,504	146,825	3
2,651	1,882	9,991	8,549	10,227	11,991	6,473	19,854	90,755	4
2,680	2,117	10,301	11,098	12,575	41,993	13,196	37,982	150,808	5
7,632	5,297	39,389	36,902	69,850	47,997	50,036	297,188	635,263	6
2,169	5,827	7,732	8,025	132,247	23,880	13,743	43,812	265,844	7
28,058	20,126	81,568	73,498	244,767	137,694	99,472	465,773	1,352,678	8
1,087	816	4,515	6,591	3,062	7,679	3,741	666	35,525	9
3,302	2,377	10,166	10,004	14,447	38,107	9,017	29,867	139,258	10
2,676	2,523	3,836	6,555	18,127	11,797	4,645	9,271	78,672	11
479	320	7,974	6,692	25,719	1,480	6,365	53,861	114,714	12
3,945	2,386	13,809	13,517	38,512	25,709	28,442	143,305	294,946	13
7,183	7,386	32,872	22,902	118,001	32,916	25,028	127,048	476,677	14
10,107	4,509	12,422	12,127	27,285	21,354	23,853	101,755	238,459	15
721	191	4,026	4,890	386	1,348	1,619	—	25,573	16
28,058	20,126	81,568	73,498	244,767	137,694	99,472	465,773	1,352,678	17
26,585	19,506	76,767	73,973	96,626	131,055	144,306	209,110	970,037	18
1,984	1,651	5,813	6,978	10,187	11,262	9,118	32,439	88,698	19
75	117	514	588	119	149	421	288	15,969	20
36	55	112	89	959	1,201	103	401	3,181	21
—	16	11	—	2	7	3	16	90	22
1,079	218	103	101	2,767	61	39	2,036	8,551	23
19	9	305	171	426	60	352	2,046	3,913	24
249	231	1,047	749	268	262	139	239	6,044	25
599	304	1,381	1,794	2,967	2,786	2,267	11,911	27,475	26
7	21	150	185	275	90	988	4,688	6,674	27
2,277	357	749	725	5,231	1,593	2,258	15,705	30,341	27
418	461	2,237	1,872	2,221	2,422	2,169	5,885	21,902	29

Bold Italic Figures Denote Deficit.

APPENDIX TO SECTION II

ANALYSIS OF THE APPLICATION OF CORPORATION
EXCESS PROFITS TAX

ANALYSIS OF THE APPLICATION OF CORPORATION EXCESS PROFITS TAX

It was stated in Section I that the Excess Profits Tax Act, 1940, was enacted for the purpose of heavily taxing excess business profits earned in an expanded wartime economy. While the Act applies to almost every type of company, the weight of the tax necessarily varies between companies and between industries depending on the amount of increased or "excess" profits earned by a company or an industry over its so-called standard profit. This appendix, which will not form part of the continuing statistics published annually, draws attention to the varying weight of excess profits tax on different industrial groups and on companies of varying sizes.

As mentioned above, the weight of tax varies in accordance with the expansion of profits in 1944 over standard profits, hence the appendix may be considered to be a study of the relative growth of wartime profits as between industries. It will be shown later that while the statistics do not lead to conclusive evidence on this point they do throw considerable light on the subject.

The following is a summary of the combined income tax and excess profits tax liabilities of corporations applicable in the 1944 Taxation Year. The general case will be considered without diverting attention to any special circumstances such as consolidated returns, diversified investment trusts etc.

1. Income tax at 18%, applicable to the entire taxable income.

2. Excess profits tax at 12%, (under Part III), applicable to the entire taxable income.

This combines to levy a minimum 30% tax on all taxable income of all companies.

3. In the case of companies earning over \$5,000 there is levied, in addition, the greater of:

(A) 10% of all taxable income—(Part I)

or

(B) 100% of all income in excess of standard profits.

However, this 100% rate is reduced by the 30% tax already levied so that the effective rate is 70% on all profits in excess of standard. For the purposes of this report this may be re-stated as 70% of taxable income less 70% of standard profits—(Part II).

Under the Act those companies taxable under Part II only, are entitled to a refundable portion amounting to 20% of all profits in excess of 116 2/3% of standard profit. This may be re-stated for the purposes of this report as 20% of all profits less 23 1/3% of standard profit (20% of 116 2/3% = 23 1/3%).

The applicable rates of tax are set forth in tabular form below, where "Total" refers to total taxable profit in 1944 and "Standard" means Standard Profit.

Attention is directed to the line headed "Income Tax and Total E.P.T." which represents the total combined tax immediately payable by all companies. It will be noted that the tax in the right hand column is 100% of the 1944 profit minus 70% of standard profit. This indicates that regardless of the extent of increased earnings, the maximum amount currently retainable by the taxpayer is limited to 70% of standard profit, supplemented, at a later date, by the refundable portion.

This fact should not be overlooked where reference is made to industries whose profits during 1944 increased several hundred per cent relative to peacetime earnings.

Description of Tax	1944 Tax Year Earnings Experience		
	Less than \$5,000	More than \$5,000 but not in excess of 116 2/3% of Standard Profit	More than \$5,000 and in excess of 116 2/3% of Standard Profit
Income Tax	18% of Total	18% of Total	18% of Total
Excess Profits Tax			
Part I	Nil	10% of Total	Nil
Part II	Nil	Nil	70% of Total minus 70% of Standard
Part III	12% of Total	12% of Total	12% of Total
Total E.P.T.	12% of Total	22% of Total	82% of Total minus 70% of Standard
Refundable Portion	Nil	Nil	20% of Total minus 23 1/3% of Standard
Net E.P.T.	12% of Total	22% of Total	62% of Total minus 46 2/3% of Standard
Income Tax and Total E.P.T.	30% of Total	40% of Total	100% of Total minus 70% of Standard
Income Tax and Net E.P.T.	30% of Total	40% of Total	80% of Total minus 46 2/3% of Standard

Such increased profits are prior to tax and do not accrue to the benefit of shareholders; earnings accruing to shareholders are restricted to 70% of normal standard profit, plus subsequent re-payment of the refundable portion.

There are several possible methods of studying the expansion of profits during war-time but each is subject to practical limitations.

The most suitable approach would be to compare current earnings with standard profits for all companies. However, only the standard profits for companies taxable under Part II of E.P.T. are available for tabulation and it is therefore not possible to compare current earnings with standard profits for all companies.

However, if it is desired to compare the experience of all companies in a particular industry with all companies in another industry, the effective rate of combined tax provides a valuable index although it does not reveal the absolute increase of profits in dollars, and, in addition, may be influenced by the predominance of a few large units in the industry.

The percentage of companies within an industry which are taxable under Part II of E.P.T. provides an indication of how widespread the expansion of profits have been within that particular industry.

Using these two approaches the large segments of industry, referred to in this report as "Industrial Divisions", compare as follows:

Industrial Division	No. of Companies	Proportion Taxable Under Part II	Effective Rate of Tax Paid by the Division
Retail Trade	3,636	30.7%	66.2%
Wholesale Trade	2,904	38.4%	62.9%
Manufacturing	6,046	42.0%	59.5%
Service	2,039	25.2%	59.4%
Construction	606	22.1%	58.3%
Agriculture, Fishing and Forestry	329	22.5%	55.9%
Unclassified	42	14.3%	52.2%
Public Utilities	1,066	29.6%	50.2%
Finance*	2,551	10.9%	45.0%
Mining	322	7.5%	42.0%
Non-resident Owned Investment Corporations	196	0.0%	19.7%
	19,737	31.0%	56.7%

*Excluding Non-Resident Owned Investment Corporations which are liable for a 22½% rate of income tax but are not subject to excess profits tax. The 19.7% effective rate shown in the above table is after Foreign Tax Allowances.

With respect to smaller industrial classifications, referred to herein as "Major Industrial Classes", the ten classes apparently experiencing the greatest expansion of profits and the ten showing the least expansion of

profits are listed below. Industrial classes which reported a taxable profit of less than \$1,000,000 in 1944 are not included.

Ten Highest Classes

Industrial Division	Major Industrial Class	Number of Companies	Proportion Taxable Under Part II	Effective Rate of Tax Paid by the Major Industrial Class
Manufacturing:	Miscellaneous Iron and Steel Products	45	42.2%	76.9%
Manufacturing:	Transportation Equipment Except Automobiles	135	48.1%	76.5%
Retail Trade:	Department and Variety Stores	112	71.4%	71.9%
Manufacturing:	Office and Store Machines	18	55.6%	71.3%
Manufacturing:	Bakery Products	126	53.2%	70.6%
Retail Trade:	Clothing, Shoes and Dry Goods	787	35.5%	70.1%
Manufacturing:	Rayon, and Silk Textile Mills	22	50.0%	69.8%
Manufacturing:	Other Non-Metallic Mineral Products	55	29.1%	69.5%
Manufacturing:	Wooden Containers	66	36.4%	69.3%
Manufacturing:	Other Non-Ferrous Metal Products	155	47.1%	68.2%

Ten Lowest Classes

Finance:	Investment Trust and Holding Companies	530	6.0%	36.2%
Mining:	Oil, Gas and Naptha	101	0.0%	39.3%
Manufacturing:	Petroleum Refining	16	0.0%	39.5%
Finance:	Trust Companies	56	10.7%	40.1%
Finance:	Personal and Business Credit	100	9.0%	40.1%
Mining:	Gold Mining	55	0.0%	40.2%
Manufacturing:	Cement, Gypsum and Plaster Products	30	0.0%	41.5%
Mining:	Other Metal Mining	12	0.0%	42.4%
Public Utilities	Steam Railways	22	27.3%	42.8%
Finance:	Real Estate Finance, Operation and Agencies	1,068	7.9%	43.0%

In the general tables that follow, all taxable profit companies are divided into two groups, those which are not taxed under Part II and those which are taxed under Part II. As a matter of convenience those not taxed under Part II are designated as taxable under Part I although those earning less than \$5,000 are not subject to either Part II or Part I.

The general effect of this subdivision is to segregate those companies whose earnings in 1944 did not exceed 116 2/3% of their standard profit from those whose earnings have risen above that point. In the case of the latter class it has been possible to tabulate the standard profit because that figure always appears in the T 2 return as part of the calculation of the tax. This permits a comparison of standard profit with earned profit which is not possible when Part I companies are combined with Part II companies.

In considering such a comparison it should be recalled that the standard profits of many companies have either been awarded by the Board of Referees or are being temporarily claimed pending an award by the Board. Therefore a comparison of current profits with standard profits is not necessarily equivalent to a comparison of current with pre-war profits. If anything, pre-war profits would be smaller.

Furthermore, companies have been allowed to increase their original standard profit by 5% of profits retained in the business as an addition to capital employed, and by an additional 7½% of new capital introduced through sale of capital stock. Such additions would tend to widen further the gap between the 1944 standard profit and pre-war profits.

Subject to the foregoing comments the following ten major industrial classes appear to have experienced the

greatest expansion of profits as compared with normal peace time profits, based solely on the experience of those units within the industry which were taxable under Part II of E.P.T. in 1944.

This schedule provides a practical demonstration of the fact, noted earlier, that regardless of the amount of excess profits realized by a company or industry, the only portion currently retainable is 70% of the standard profit. Minor deviations from this rule are due mainly to foreign tax allowances and inventory reserves.

The foregoing figures indicate that the burden of the excess profits tax varies considerably between industries and that the effective rate varies directly with the relative spread between current profits and standard profits. In effect, this is an indirect way of stating that the tax is a levy upon excess profits.

Table "C" in this appendix provides evidence of the variation of the effective rate of excess profits tax between companies of different sizes.

All companies taxable under Part II of E.P.T. are classified according to size of standard profit which is accepted, with reservations, as indicating the size of their pre-war profits. Comparing the standard profit with profits reported in 1944, Table "C" indicates that those companies having a standard of from \$10,000 to \$15,000 realized the greatest relative expansion of profit. In actual figures the 1944 profit reported by companies in this class was 281% of standard profit, indicating an increase of 181%. Although the decline is not uniform there is a clear trend toward a smaller percentage increase as the standard profit increases, indicating that on the whole the profits of smaller companies have increased at a greater rate than those of larger corporations.

Major Industrial Class	No. of Companies Included	Standard Profit	1944 Profit	Income and E.P.T. Payable	1944 Profit After Taxes	Profit Before Taxes as % of Standard	Profit After Taxes as % of Standard	Effective Rate of Tax Payable
		(000)	(000)	(000)	(000)			
Miscellaneous Iron and Steel Products	19	1,294	4,267	3,357	910	330%	70.3%	78.7%
Primary Iron and Steel Products	32	2,873	9,249	7,235	2,014	322	70.1	78.2
Transportation Equipment except Automobiles . . .	65	11,063	35,769	27,911	7,858	323	71.0	78.0
Wooden Containers . .	24	613	2,171	1,667	504	354	82.0	76.8
Retail Trade—Clothing, Shoes and Dry Goods . .	279	3,419	10,469	7,981	2,488	306	72.7	76.2
Ordnance and Accessories .	11	670	1,963	1,494	469	293	70.0	76.1
Wholesale Trade—Motor Vehicles and Accessories .	54	1,109	3,032	2,245	787	273	71.0	74.0
Bakery Products	67	2,770	7,371	5,442	1,929	266	69.6	73.8
Non-ferrous Metal Smelting, Refining and Rolling . .	30	2,303	6,604	4,867	1,737	287	75.4	73.7
Apparel and Finished Textile Products	277	4,213	10,982	8,063	2,919	261	69.3	73.4

TABLE A

**DISTRIBUTION OF 19,737 ACTIVE TAXABLE COMPANIES REPORTING A PROFIT, BY INDUSTRIAL DIVISION AND
MAJOR INDUSTRIAL CLASS**

Sub-divided under PART I and PART II of Excess Profits Tax — 1944 Taxation Year

PART II of E.P.T.													
Industrial Division Major Industrial Class	No. of Com- panies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Charitable Donations	No. of Com- panies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Effective Rate of Combined Income & Excess Profits Tax	Refund- able Portion	Standard Profit	Charitable Donations
PART I of E.P.T.													
Agriculture, Fishing & Forestry:													
General Agriculture ..	104	431	78	86	2	37	1,544	278	719	64.6	127	782	5
Specialized Agriculture ..	34	198	36	42	1	11	313	56	177	74.4	37	112	1
Fishing ..	14	53	10	10	—	7	156	28	98	80.8	21	42	—
Forestry ..	103	834	148	175	5	19	783	142	326	59.5	51	453	3
Total Agriculture, Fishing and Forestry ..	255	1,516	272	313	8	74	2,796	504	1,320	65.2	236	1,389	9
Mining:													
Gold Mining ..	51	27,933	4,938	6,198	152	—	—	—	—	—	—	—	—
Other Metal Mining ..	10	34,598	6,168	7,562	185	—	—	—	—	—	—	—	—
Coal Mining ..	40	1,019	178	223	7	5	537	97	193	54.0	25	353	3
Oil, Gas & Naptha ..	100	2,211	396	468	9	—	—	—	—	—	—	—	—
Oil & Gas Royalty Syndicates ..	13	112	20	24	—	—	—	—	—	—	—	—	—
Trustee Returns ..	40	2,237	403	448	17	11	1,551	279	815	70.5	158	654	5
Other Non-metallic Minerals ..	12	3	—	—	—	—	—	—	—	—	—	—	—
Mining Development Companies ..	28	518	93	113	4	—	—	—	—	—	—	—	—
General Prospecting and Mining Service ..	4	3	1	—	—	8	8,575	1,511	3,147	54.3	420	5,548	45
Grouped to conceal identity (1) ..													
Total Mining ..	298	68,634	12,197	15,036	374	24	10,663	1,887	4,155	56.7	603	6,555	53
Manufacturing:													
Meat Packing ..	41	1,378	248	304	32	16	9,836	1,722	3,742	55.6	617	4,876	221
Dairy Products ..	90	275	49	53	4	35	2,164	389	1,032	65.7	187	974	21
Canning and Preserving Fruits and Vegetables ..	48	1,242	223	269	8	42	5,118	921	2,087	58.8	321	2,990	15
Grain Mill Products ..	63	5,584	1,004	1,227	28	37	6,707	1,224	3,187	65.8	573	3,291	122
Bakery Products ..	59	686	123	147	5	67	7,371	1,353	4,089	73.8	829	2,770	40
Sugar Refining ..	—	—	—	—	—	—	—	—	—	—	—	—	—
Confectionery and Related Products ..	28	1,231	222	291	9	30	5,267	946	2,655	68.4	483	2,229	44
Non-alcoholic Beverages ..	53	6,383	1,146	1,400	18	31	2,236	402	816	54.5	108	1,459	11
Alcoholic Beverages ..	23	2,226	401	489	23	70	38,093	6,864	18,481	66.5	3,371	17,973	539

TABLE A (Continued)

PART II of E.P.T.												

TABLE A (Continued)

PART I of E.P.T.

PART II of E.P.T.

Industrial Division Major Industrial Class	No. of Com- panies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Charitable Donations	No. of Com- panies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Effective Rate of Combined Income & Excess Profits Tax	Refund- able Portion	Standard Profit	Charitable Donations
Ordnance and Accessories ..	8	3,085	555	486	18	11	1,963	353	1,141	76.1	236	670	7
Primary Iron and Steel Products...	42	15,472	2,800	3,443	150	32	9,249	1,663	5,572	78.2	1,179	2,873	56
Tin Cans, Metal Stampings and Structural Products ..	34	1,557	278	339	9	38	14,209	2,557	7,491	70.1	1,455	5,948	54
Wire, Tools, Cutlery and Hardware	31	905	163	199	13	36	6,385	1,146	3,408	71.3	742	2,591	35
Heating Apparatus and Sanitary Ware ..	38	772	138	168	19	37	6,721	1,220	3,190	65.6	578	3,289	57
Miscellaneous Iron and Steel Products ..	26	207	37	45	4	19	4,267	767	2,590	78.7	551	1,294	26
Non-Ferrous Smelting, Refining and Rolling ..	26	17,002	3,006	3,765	103	30	6,604	1,151	3,716	73.7	775	2,303	32
Other Non-Ferrous Metal Products	82	747	134	162	14	73	5,856	1,054	3,153	71.8	623	2,350	42
Agricultural Machinery ..	15	4,466	804	982	30	9	2,298	416	977	60.6	158	1,295	7
Industrial Construction and Mining Machinery ..	195	3,712	670	817	29	176	21,999	3,957	11,995	72.5	2,379	8,548	152
Office and Store Machines ..	8	159	29	34	1	10	2,905	538	1,584	73.0	315	1,146	17
Household and Service Industry Machines ..	18	1,268	228	279	4	9	861	155	454	70.7	88	360	5
Electrical Machinery & Appliances	76	2,788	505	611	22	73	27,272	4,898	13,381	67.0	2,462	12,820	126
Transportation Equipment—except automobiles ..	70	1,590	282	380	18	65	35,769	6,458	21,453	78.0	4,571	11,063	201
Automobiles, Parts and Equipment	22	582	105	122	5	37	29,796	5,172	15,284	68.7	2,988	12,442	203
Miscellaneous Manufacturing ..	166	1,426	256	353	14	108	10,785	1,939	5,288	67.0	971	5,028	67
Grouped to conceal identity (1) ..	10	4,013	716	875	58	14	5,221	942	1,739	51.3	197	3,336	28
Total Manufacturing ..	3,509	195,039	34,821	42,673	1,998	2,537	450,511	80,874	225,655	68.0	42,551	201,105	3,733
Construction:													
General Construction ..	331	4,272	764	955	89	102	5,897	1,076	3,120	71.2	610	2,435	35
Residential Construction ..	141	390	70	77	6	32	883	159	449	68.7	85	393	7
Total Construction ..	472	4,662	834	1,032	95	134	6,780	1,235	3,569	70.8	695	2,828	42
Public Utilities:													
Electric Light and Power ..	62	18,102	3,257	3,978	75	37	15,499	2,785	5,232	58.2	685	9,465	50
Gas and Steam Heat Distribution...	44	2,240	405	488	22	7	930	167	455	66.9	84	439	7
Air Transportation ..	10	59	10	12	1	—	—	—	—	—	—	—	—
Water Transportation ..	156	4,279	766	905	75	51	7,472	1,393	3,463	65.0	608	3,798	77
Steam Railways ..	16	51,648	9,126	11,285	168	6	10,941	1,959	4,440	58.5	678	6,473	4
Street Car and Electric Railways...	6	1,207	217	265	6	5	3,768	667	1,591	59.9	257	2,141	25
Highway Transportation ..	247	1,075	193	223	11	103	5,206	933	2,748	70.7	535	2,169	28
Grain Elevators ..	8	253	46	55	6	22	4,572	825	1,916	60.0	303	2,613	65

TABLE A (Continued)

PART II of E.P.T.													
	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Charitable Donations	No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Effective Rate of Combined Income & Excess Profits Tax	Refundable Portion	Standard Profit	Charitable Donations
Industrial Division Major Industrial Class	Other Storage	262	47	55	4	20	795	143	393	67.4	73	368	10
	Telephones	130	23	20	1	22	22,427	4,035	11,006	67.1	2,016	10,513	120
	Other Communications	519	93	112	2	20	967	174	470	66.6	86	461	10
	Other Public Utilities	627	113	136	2	23	1,420	251	633	62.2	110	736	18
	Total Public Utilities	80,401	14,296	17,534	373	316	73,997	13,332	32,347	61.7	5,435	39,176	414
	Wholesale Trade:												
	Farm Products and Foodstuffs	5,081	825	1,082	138	229	19,364	3,483	10,393	71.7	2,039	7,849	186
	Clothing, Shoes and Dry Goods	1,060	190	227	33	119	5,519	993	2,981	72.0	586	2,224	89
	Drugs	653	118	135	6	48	2,961	536	1,519	69.4	343	1,296	24
	Hardware, Lumber and Bldg. Mtls.	2,388	428	507	30	180	12,621	2,267	6,461	69.1	1,240	5,573	96
Plumbing and Heating	298	54	61	3	23	745	134	389	70.2	80	292	7	
Machinery, Electrical Equipment and Parts	2,630	473	562	32	150	6,599	1,188	3,391	69.1	642	2,884	58	
Motor Vehicles and Accessories	678	122	144	3	54	3,032	545	1,700	74.0	345	1,109	24	
Other Wholesale Trade	5,899	1,062	1,285	63	272	13,676	2,374	6,707	66.4	1,274	6,260	108	
Agencies	473	85	95	7	40	1,700	304	872	69.2	165	742	18	
Total Wholesale Trade	1,789	19,160	3,357	4,098	315	1,115	66,217	11,824	34,413	69.8	6,714	28,229	610
Retail Trade:													
Foodstuffs	191	2,478	446	526	30	49	2,151	387	1,008	64.9	176	1,095	45
Dairies	80	749	135	160	11	49	5,190	935	2,736	70.7	531	2,173	50
Clothing, Shoes and Dry Goods	508	2,038	366	424	50	279	10,469	1,893	6,088	76.2	1,262	3,519	153
Drugs	152	411	74	77	6	76	2,014	362	1,052	70.2	226	753	20
Furniture	140	826	149	171	22	75	3,324	598	1,595	66.0	288	1,610	46
Hardware, Lumber and Building Materials	1,104	201	212	212	15	147	4,927	885	2,638	71.5	543	1,892	39
Motor Vehicles and Accessories	1,401	252	296	296	18	86	2,370	428	1,052	62.4	178	1,267	33
Gasoline and Oil	808	145	173	173	22	6	4,649	772	1,545	49.8	279	3,121	27
Fuel and Ice	1,870	337	396	396	35	64	3,312	596	1,704	69.4	330	1,334	52
Department and Variety Stores	322	58	68	68	7	80	43,930	8,115	23,768	72.6	4,746	17,142	1,032
Other Retail Trade	1,933	348	362	362	22	207	5,949	1,070	3,039	69.1	577	2,624	78
Total Retail Trade	2,518	13,940	2,511	2,865	238	1,118	88,285	16,041	46,225	70.5	9,136	36,530	1,575
Service:													
Professional Service	87	432	69	88	8	11	164	29	60	54.3	8	108	1
Recreational Service	282	2,429	438	514	48	111	8,895	1,609	4,553	69.3	879	3,716	82
Business Service	171	859	153	174	11	52	2,020	363	943	64.7	168	1,010	22
Hotels, Tourist Lodges and Camps	205	1,319	235	274	19	133	3,934	708	1,936	67.2	357	1,845	36

TABLE A (Continued)

PART II of E.P.T.													
Industrial Division Major Industrial Class	No. of Com- panies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Charitable Donations	No. of Com- panies	Net Taxable Income	Income Tax Declared	Excess Profits Tax	Effective Rate of Combined Income & Excess Profits Tax	Refund- able Portion	Standard Profit	Charitable Donations
Laundries, Cleaning and Pressing ..	114	527	95	108	14	43	852	155	414	66.8	73	408	9
Undertaking	55	179	32	37	5	15	258	46	108	59.7	18	149	4
Restaurants, Cafes and Taverns ..	267	1,082	195	218	13	73	2,134	384	1,170	72.8	234	825	21
Other Personal Service	63	177	32	36	2	18	408	73	189	64.2	33	212	2
Repair and Miscellaneous Service..	282	1,012	182	202	13	57	1,042	189	463	62.3	78	561	13
Total Service	1,526	8,016	1,431	1,651	133	513	19,707	3,556	9,836	68.0	1,848	8,834	190
Finance:													
Chartered Banks and Life, Fire Casualty and other Insurance													
Carriers	124	13,666	2,417	2,826	52	36	17,424	2,970	6,199	52.6	799	11,499	400
Trust Companies	50	3,084	537	679	82	6	249	45	75	48.2	7	185	5
Mortgage and Loan	49	1,848	333	403	13	9	1,140	205	478	60.0	76	652	2
Insurance Agents	338	846	152	165	23	69	2,408	433	1,269	70.7	246	1,008	34
Personal and Business Credit Investment, Trust and Holding Companies	91	3,507	639	765	42	9	102	17	33	49.0	4	72	1
Stock, Bond and Commodity Dealers	498	15,178	2,389	2,864	22	32	1,692	282	573	50.5	66	1,158	4
Real Estate Finance, Operation and Agencies	138	2,392	428	512	46	34	1,650	298	652	57.5	96	998	23
Non-Resident Owned Investment Corporations	984	3,762	672	715	34	84	2,155	389	768	53.7	100	1,427	14
Corporations	196	9,499	1,849	20	19	—	—	—	—	—	—	—	—
Total Finance	2,468	53,782	9,416	8,949	333	279	26,820	4,639	10,047	54.8	1,394	16,999	483
Companies Not Elsewhere Classified													
Grand Total	36	233	42	65	2	6	100	18	49	67.0	9	47	1
	13,621	445,383	79,177	94,216	3,869	6,116	745,876	133,910	367,616	67.2	68,621	341,692	7,110

(1) Where a major industrial class is not shown, the amount is included in the "Grand Total" column.

(1) Where a major industrial class includes less than five companies under Part I or Part II, these companies have been grouped to conceal identity.

TABLE B

DISTRIBUTION OF 19,737 ACTIVE TAXABLE COMPANIES REPORTING A PROFIT,
BY INCOME CLASS

Sub-divided Under PART I and PART II of Excess Profits Tax

1944 Taxation Year

PART I of E.P.T.

Income Class	No. of Companies	Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Combined Income and Excess Profits Tax	Refundable Portion	Standard Profit	Charitable Donations
		(000) \$	(000) \$	(000) \$	(000) \$	(000) \$	(000) \$	(000) \$
Less than \$1,000	3,378	1,294	233	180	413	—	—	41
\$ 1,000—\$ 2,000	1,970	2,790	502	418	920	—	—	48
2,000— 3,000	1,562	3,709	666	608	1,274	—	—	59
3,000— 4,000	1,201	4,058	729	732	1,461	—	—	61
4,000— 5,000	1,289	5,713	1,029	1,043	2,072	—	—	83
5,000— 10,000	1,771	11,128	1,997	2,352	4,349	—	—	196
10,000— 15,000	565	6,755	1,215	1,418	2,633	—	—	130
15,000— 20,000	358	6,028	1,085	1,288	2,373	—	—	92
20,000— 25,000	245	5,283	950	1,101	2,051	—	—	76
25,000— 50,000	522	18,084	3,236	3,702	6,938	—	—	229
50,000— 100,000	339	23,212	4,126	4,704	8,830	—	—	265
100,000— 250,000	226	36,036	6,416	7,570	13,986	—	—	642
250,000— 500,000	88	29,363	5,140	5,861	11,001	—	—	239
500,000—1,000,000	53	37,468	6,634	7,635	14,269	—	—	376
1,000,000—5,000,000	41	72,312	12,652	15,483	28,135	—	—	532
5,000,000—or over	13	182,150	32,567	40,121	72,688	—	—	800
TOTAL	13,621	445,383	79,177	94,216	173,393	—	—	3,869

PART II of E.P.T.

Less than \$5,000	16 (1)	54	10	15	25	3	62	—
\$ 5,000— 10,000	1,339	10,268	1,844	3,526	5,370	418	7,012	156
10,000— 15,000	844	10,356	1,866	4,832	6,698	850	5,218	154
15,000— 20,000	540	9,265	1,665	4,540	6,205	843	4,334	129
20,000— 25,000	373	8,397	1,511	4,194	5,705	784	3,823	118
25,000— 50,000	1,039	36,808	6,623	19,206	25,829	3,718	15,542	436
50,000— 100,000	810	56,660	10,169	29,245	39,414	5,677	24,283	613
100,000— 250,000	630	98,921	17,796	52,368	70,164	10,272	40,544	806
250,000— 500,000	269	93,653	16,877	48,480	65,357	9,369	39,725	740
500,000—1,000,000	139	96,273	17,272	47,529	64,801	8,886	43,729	862
1,000,000—5,000,000	101	209,612	37,440	99,118	136,558	17,881	102,115	1,612
5,000,000—or over	16	115,609	20,837	54,563	75,400	9,920	55,305	1,484
TOTAL	6,116	745,876	133,910	367,616	501,526	68,621	341,692	7,110
GRAND TOTAL	19,737	1,191,259	213,087	461,832	674,919	68,621	341,692	10,979

(1) The sixteen companies reporting incomes of less than \$5,000, shown as taxable under Part II, are the result of returns being filed for a part year only. On the basis of a full year's operations the profit for these companies would exceed the minimum of \$5,833.

TABLE C

DISTRIBUTION OF 6,116 ACTIVE COMPANIES TAXABLE UNDER PART II OF
EXCESS PROFITS TAX BY SIZE OF STANDARD PROFIT

1944 Taxation Year

Range of Standard Profit		No. of Companies	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations	1944 Profit as % of Standard
From	To		(000)	(000)	(000)	(000)	(000)	(000)	
\$ 5,000 —	\$ 10,000	3,108	47,979	8,262	26,757	5,407	17,811	598	269%
10,000 —	15,000	637	21,612	3,885	12,297	2,514	7,694	246	281
15,000 —	20,000	407	18,157	3,279	10,007	2,010	6,918	216	262
20,000 —	30,000	510	32,950	5,926	18,218	3,673	12,315	326	267
30,000 —	40,000	284	26,504	4,770	14,844	3,007	9,749	260	272
40,000 —	50,000	193	21,212	3,819	11,298	2,354	8,475	199	250
50,000 —	60,000	153	21,167	3,803	11,531	2,297	8,284	197	255
60,000 —	70,000	109	16,894	3,022	8,883	1,724	7,028	136	240
70,000 —	80,000	67	11,995	2,154	6,287	1,219	4,990	94	240
80,000 —	90,000	63	13,016	2,347	6,982	1,360	5,320	101	245
90,000 —	100,000	45	10,595	1,909	5,722	1,113	4,252	93	249
100,000 —	200,000	256	83,272	14,999	42,999	8,310	35,411	697	235
200,000 —	300,000	89	48,163	8,675	23,975	4,470	21,455	468	224
300,000 —	400,000	52	34,365	6,218	15,490	2,737	17,778	246	193
400,000 —	500,000	36	35,262	6,315	17,531	3,276	16,082	237	219
500,000 —	1,000,000	60	93,899	16,902	45,654	8,357	44,638	672	210
1,000,000 or Over		47	208,834	37,255	89,141	14,793	113,492	2,324	184
		6,116	745,876	133,910	367,616	68,621	341,692	7,110	218%

SECTION III
INDIVIDUAL INCOME TAX STATISTICS

INDIVIDUAL INCOME TAX STATISTICS

As outlined in last year's report it is the intention of the Department to issue individual income tax statistics on a Taxation Year basis so that the figures for a specific Taxation or Calendar Year are gathered together and shown in a single table or series of tables. The first such presentation, covering the 1941 Taxation Year, follows below. These figures have value for research purposes and as a matter of public record but it is realized that they are already out of date from the standpoint of discussing or studying the current taxation of individuals. In order to meet the demand for a more up to date coverage there is also included an estimated distribution of taxpayers for the 1945 Taxation Year.

1941 TAXATION YEAR Final Assessment Statistics

The statistics contained in the tables below are extracted from the T.1 Income Tax form filed for the 1941 Taxation Year as finally assessed by the Department. The statistical section brought to a close its programme of accumulating 1941 Taxation Year statistics on March 31, 1945. The figures on taxpayers who had not been assessed up to that date were taken from the T.1 Return as filed by the taxpayer prior to assessment. The number dealt with in this latter manner was approximately 16,000 out of a total coverage of 871,484 taxpayers.

Exemptions—Income tax exemptions in effect for the 1941 Taxation year were as follows:

Single status	\$750
Married status	\$1,500
Dependents	\$400 each in the case of those wholly dependent and in the case of partial dependents the amount actually expended to a maximum of \$400.

Rates of Tax General tax rates in effect for 1941 follow below. The rates are applicable to "Net Taxable Income" which is defined as Taxable Income less the exemptions listed in the preceding section.

In addition to the general tax rates there is imposed a surtax on investment income which in 1941 was at the rate of 4% on investment income in excess of \$1,500 or in excess of the exemptions for general tax. The greater of the two exemptions was deducted from investment income before applying the 4% surtax.

In addition to the general tax and surtax there was levied in 1941 a National Defence Tax as described earlier in this report in section I. **Assessment of National Defence Tax is not included in the statistical tables below.** The two taxes have been treated separately for accounting and statistical purposes due to the different methods of payment at that time. The National Defence Tax was payable on a current basis by deductions at the source whereas the general tax liability was payable in the following year at the time of filing the return or within four months thereafter.

Statistical Procedure—Up to and including the 1940 Taxation Year all income tax statistics were compiled manually by written entries followed by accumulation on adding machines, this method being applied to the returns of all taxpayers. In order to cope with the increased number of taxpayers filing for the 1941 Taxation Year the same procedure was followed but the money figures pertaining to those having incomes of less than \$5,000 were arrived at on a sampling basis. The statistics on about 20% of those earning below \$5,000 were fully accumulated as to numbers, income and tax. The remaining 80% were recorded as to the numbers only but segregated into \$1,000 income groups. Within each income group an average income and an average tax was secured from the fully tabulated 20% and these averages were applied to the numbers of the 80% falling within the respective income groups. The income and income tax of farmers provided an exception to this rule and were fully tabulated whether below or above \$5,000. All incomes above \$5,000 were fully tabulated.

The income figure used throughout the 1941 tables is "Taxable Income" arrived at after deducting charitable donations but before deduction of the specific exemptions for single or married status or for dependents.

Net Taxable Income		General Tax Payable	
Below \$1,000			
\$ 1,000 — 2,000		\$ 150 + 15%	on excess over \$ 1,000
2,000 — 3,000		350 + 20%	" " " 2,000
3,000 — 4,000		600 + 30%	" " " 3,000
4,000 — 5,000		900 + 33%	" " " 4,000
5,000 — 6,000		1,230 + 36%	" " " 5,000
6,000 — 7,000		1,590 + 38%	" " " 6,000
7,000 — 8,000		1,970 + 40%	" " " 7,000
8,000 — 9,000		2,370 + 42%	" " " 8,000
9,000 — 10,000		2,790 + 44%	" " " 9,000
10,000 — 15,000		3,230 + 47%	" " " 10,000
15,000 — 20,000		5,580 + 50%	" " " 15,000
20,000 — 30,000		8,080 + 53%	" " " 20,000
30,000 — 40,000		13,380 + 55%	" " " 30,000
40,000 — 50,000		18,880 + 57%	" " " 40,000
50,000 — 75,000		24,580 + 59%	" " " 50,000
75,000 — 100,000		39,330 + 63%	" " " 75,000
100,000 — 150,000		55,080 + 67%	" " " 100,000
150,000 — 200,000		88,580 + 70%	" " " 150,000
200,000 — 300,000		123,580 + 75%	" " " 200,000
300,000 — 500,000		198,580 + 80%	" " " 300,000
Over 500,000		358,580 + 85%	" " " 500,000

TABLE A
1941 TAXATION YEAR ASSESSMENT STATISTICS
DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES
AND PROVINCES

Income Class	Prince Edward Island			Nova Scotia		
	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed
	No.	\$	\$	No.	\$	\$
Below \$1,000	314	268,610	6,397	5,525	4,799,304	99,163
\$1,000 to 2,000	704	1,047,174	48,125	13,055	18,899,772	900,081
2,000 to 3,000	414	1,004,592	54,102	6,702	16,051,920	839,072
3,000 to 4,000	165	568,448	46,987	2,249	7,696,561	624,645
4,000 to 5,000	81	361,088	42,238	928	4,121,918	467,209
5,000 to 6,000	43	236,583	35,965	478	2,619,706	396,498
6,000 to 7,000	26	166,881	32,385	285	1,829,965	329,291
7,000 to 8,000	14	104,042	20,933	183	1,367,782	276,514
8,000 to 9,000	17	142,943	28,625	158	1,341,963	304,652
9,000 to 10,000	5	47,497	10,296	99	935,190	223,611
10,000 to 15,000	9	103,015	28,565	239	2,860,584	828,164
15,000 to 20,000	5	103,967	40,993	82	1,403,452	497,511
20,000 to 25,000	*	*	*	31	694,975	275,782
25,000 to 30,000	*	*	*	14	387,430	161,923
30,000 to 35,000	Nil	—	—	6	199,403	76,717
35,000 to 40,000	Nil	—	—	*	*	*
40,000 to 45,000	Nil	—	—	4	182,561	80,764
45,000 to 50,000	Nil	—	—	*	*	*
Over \$50,000	Nil	—	—	7	647,927	365,588
Totals	1,797	4,154,840	395,611	30,045	66,040,413	6,747,185

Income Class	New Brunswick			Quebec		
	No.	\$	\$	No.	\$	\$
	No.	\$	\$	No.	\$	\$
Below \$1,000	3,456	2,982,477	58,508	36,989	31,881,233	655,241
\$1,000 to 2,000	7,289	10,774,899	462,526	75,146	108,973,851	5,278,137
2,000 to 3,000	4,168	10,051,732	484,674	39,163	93,830,400	4,879,097
3,000 to 4,000	1,552	5,286,754	409,127	14,947	51,251,711	4,032,723
4,000 to 5,000	610	2,705,648	302,087	6,897	30,728,566	3,430,343
5,000 to 6,000	320	1,741,761	248,027	3,727	20,318,530	2,955,249
6,000 to 7,000	185	1,194,009	204,497	2,233	14,398,106	2,512,330
7,000 to 8,000	110	813,189	156,277	1,538	11,463,618	2,269,824
8,000 to 9,000	62	520,672	113,532	1,074	9,105,260	2,031,317
9,000 to 10,000	50	477,093	117,299	797	7,554,457	1,812,950
10,000 to 15,000	114	1,378,392	392,290	2,037	24,421,953	6,827,022
15,000 to 20,000	44	746,535	258,043	719	12,316,757	4,272,064
20,000 to 25,000	12	276,038	109,568	391	8,665,612	3,302,240
25,000 to 30,000	9	248,302	103,192	221	6,047,636	2,519,394
30,000 to 35,000	4	128,872	54,931	135	4,442,938	1,932,105
35,000 to 40,000	4	149,368	67,213	81	2,904,691	1,320,913
40,000 to 45,000	6	258,984	125,285	66	2,795,927	1,309,094
45,000 to 50,000	4	184,589	91,104	48	2,303,376	1,106,238
Over \$50,000	8	831,992	448,742	188	18,454,592	10,638,664
Totals	18,007	40,751,306	4,206,922	186,397	461,859,214	63,084,945

*Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A—Cont'd.

1941 TAXATION YEAR ASSESSMENT STATISTICS

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES
AND PROVINCES

Income Class	Ontario			Manitoba		
	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed
	No.	\$	\$	No.	\$	\$
Below \$1,000	81,167	69,634,853	1,383,013	8,187	6,979,002	132,775
\$1,000 to 2,000	184,890	273,484,932	12,567,634	18,966	28,512,527	1,199,702
2,000 to 3,000	99,406	237,326,759	12,049,110	10,583	25,466,973	1,242,768
3,000 to 4,000	30,835	105,216,198	8,539,863	3,629	12,360,847	954,186
4,000 to 5,000	12,240	54,435,921	6,175,506	1,356	6,030,172	667,164
5,000 to 6,000	6,391	34,719,832	5,316,335	731	3,985,645	581,977
6,000 to 7,000	3,912	25,188,059	4,555,059	451	2,919,915	502,031
7,000 to 8,000	2,617	19,558,266	4,030,444	288	2,147,464	425,584
8,000 to 9,000	1,673	14,175,550	3,252,519	192	1,629,433	351,476
9,000 to 10,000	1,291	12,373,937	3,061,749	144	1,366,267	323,820
10,000 to 15,000	3,238	38,793,905	11,165,119	351	4,205,131	1,169,318
15,000 to 20,000	1,154	19,829,418	6,837,543	128	2,185,451	744,432
20,000 to 25,000	560	12,464,962	4,778,810	49	1,091,860	413,723
25,000 to 30,000	318	8,728,540	3,648,001	25	684,287	286,848
30,000 to 35,000	185	5,979,722	2,600,739	12	382,319	164,279
35,000 to 40,000	96	3,555,709	1,611,371	10	366,970	166,656
40,000 to 45,000	87	3,709,572	1,779,103	11	469,835	218,336
45,000 to 50,000	52	2,478,044	1,192,551	5	234,625	111,988
Over \$50,000	256	23,747,622	13,330,625	10	668,763	348,744
Totals	430,368	965,401,801	107,875,094	45,128	101,687,486	10,005,807

	Saskatchewan			Alberta		
	No.	\$	\$	No.	\$	\$
	No.	\$	\$	No.	\$	\$
Below \$1,000	5,334	4,576,008	93,568	8,262	7,098,607	147,675
\$1,000 to 2,000	10,127	15,202,819	657,558	16,319	24,351,865	1,093,190
2,000 to 3,000	6,733	16,287,461	769,469	9,615	23,139,304	1,129,287
3,000 to 4,000	2,470	8,427,069	626,626	3,339	11,404,151	892,305
4,000 to 5,000	864	3,840,044	413,015	1,213	5,402,771	599,840
5,000 to 6,000	361	1,951,559	269,573	608	3,293,259	480,093
6,000 to 7,000	200	1,284,458	224,657	351	2,256,815	399,391
7,000 to 8,000	110	819,852	159,998	235	1,751,531	349,898
8,000 to 9,000	75	636,696	142,504	121	1,028,205	232,383
9,000 to 10,000	53	516,037	125,296	106	1,005,031	239,831
10,000 to 15,000	100	1,173,735	320,626	237	2,847,988	801,679
15,000 to 20,000	16	256,358	83,719	67	1,141,032	383,367
20,000 to 25,000	8	177,169	66,144	33	718,582	269,334
25,000 to 30,000	3	86,727	37,888	23	626,815	259,173
30,000 to 35,000	*	*	*	3	96,106	42,353
35,000 to 40,000	Nil	—	—	6	224,463	101,641
40,000 to 45,000	Nil	—	—	*	*	*
45,000 to 50,000	Nil	—	—	Nil	—	—
Over \$50,000	—	—	—	3	168,830	53,369
Totals	26,454	55,235,992	3,990,641	40,541	86,555,355	7,473,809

*Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A—Concl'd.

1941 TAXATION YEAR ASSESSMENT STATISTICS

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES
AND PROVINCES

Income Class	British Columbia			Yukon		
	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed
	No.	\$	\$	No.	\$	\$
Below \$1,000	16,200	13,970,522	268,289	41	36,620	502
\$1,000 to 2,000	41,929	62,417,309	2,799,192	437	640,851	35,937
2,000 to 3,000	21,205	50,488,071	2,514,896	263	627,483	43,622
3,000 to 4,000	6,141	20,880,925	1,675,609	94	327,071	27,551
4,000 to 5,000	2,409	10,690,073	1,237,180	28	120,166	16,616
5,000 to 6,000	1,181	6,408,412	970,150	9	49,288	7,986
6,000 to 7,000	736	4,744,891	848,710	3	19,002	3,533
7,000 to 8,000	488	3,634,293	735,619	3	24,068	5,470
8,000 to 9,000	318	2,691,778	607,845	3	25,950	5,436
9,000 to 10,000	270	2,555,986	632,844	*	*	*
10,000 to 15,000	567	6,769,632	1,916,080	5	86,510	29,667
15,000 to 20,000	202	3,466,981	1,200,518	Nil	—	—
20,000 to 25,000	86	1,895,360	702,196	*	*	*
25,000 to 30,000	39	1,080,933	444,411	*	*	*
30,000 to 35,000	26	849,811	353,833	Nil	—	—
35,000 to 40,000	14	529,373	235,215	Nil	—	—
40,000 to 45,000	10	418,140	204,161	Nil	—	—
45,000 to 50,000	6	279,214	136,231	Nil	—	*
Over \$50,000	34	2,744,540	1,489,521	Nil	—	—
Totals	91,861	196,516,244	18,972,500	886	1,957,009	176,320

	CANADA		
	No.	\$	\$
	No.	\$	\$
Below \$1,000	165,475	142,227,236	2,845,131
\$1,000 to 2,000	368,862	544,305,999	25,042,082
2,000 to 3,000	198,252	474,274,695	24,005,097
3,000 to 4,000	65,421	223,419,735	17,829,622
4,000 to 5,000	26,626	118,436,367	13,351,198
5,000 to 6,000	13,849	75,324,575	11,261,853
6,000 to 7,000	8,382	54,002,101	9,611,884
7,000 to 8,000	5,586	41,684,105	8,430,561
8,000 to 9,000	3,693	31,298,450	7,070,289
9,000 to 10,000	2,815	26,831,495	6,547,696
10,000 to 15,000	6,897	82,640,845	23,478,530
15,000 to 20,000	2,417	41,449,951	14,318,190
20,000 to 25,000	1,170	25,984,558	9,917,797
25,000 to 30,000	652	17,890,670	7,460,830
30,000 to 35,000	371	12,079,171	5,224,957
35,000 to 40,000	211	7,730,574	3,503,009
40,000 to 45,000	184	7,835,019	3,716,743
45,000 to 50,000	115	5,479,848	2,638,112
Over \$50,000	506	47,264,266	26,675,253
Totals	871,484	1,980,159,660	222,928,834

*Less than 3 individual taxpayers. In order to conceal identity these are group with the preceding class.

TABLE B

1941 TAXATION YEAR ASSESSMENT STATISTICS

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES
AND PROVINCES

Occupational Class	Prince Edward Island			Nova Scotia		
	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed
	No.	\$	\$	No.	\$	\$
Agrarians	42	116,406	16,830	63	205,801	36,077
Professional	87	285,134	31,132	762	3,115,611	564,017
Employees	1,154	2,384,905	177,445	25,397	49,364,688	3,761,946
Merchants	260	801,796	90,813	2,032	7,967,380	1,207,675
Manufacturers	9	19,975	1,097	30	96,676	9,819
Natural Resources	Nil	—	—	69	257,859	34,885
Financial	28	90,490	20,481	174	1,251,744	464,373
Personal Corporations	4	17,069	3,678	137	679,289	168,902
All Others	213	439,065	54,135	1,331	3,101,365	499,491
Totals	1,797	4,154,840	395,611	30,045	66,040,413	6,747,185

	New Brunswick			Quebec		
	No.	\$	\$	No.	\$	\$
	No.	\$	\$	No.	\$	\$
Agrarians	29	73,619	6,601	124	290,695	23,685
Professional	334	1,411,837	225,378	3,984	17,938,340	3,401,856
Employees	15,274	31,252,966	2,468,483	163,292	351,835,584	35,693,106
Merchants	1,057	3,567,669	420,704	9,650	35,982,994	4,904,615
Manufacturers	4	20,673	4,348	918	5,935,649	1,351,259
Natural Resources	51	384,721	95,086	28	200,579	55,381
Financial	42	200,138	65,358	5,613	31,842,595	11,237,487
Personal Corporations	40	654,326	299,221	85	2,867,769	1,528,311
All Others	1,176	3,185,357	621,743	2,703	14,965,009	4,889,245
Totals	18,007	40,751,306	4,206,922	186,397	461,859,214	63,084,945

	Ontario			Manitoba		
	No.	\$	\$	No.	\$	\$
	No.	\$	\$	No.	\$	\$
Agrarians	2,194	5,528,395	507,591	580	1,070,015	63,270
Professional	6,573	31,789,676	6,269,700	1,003	4,111,865	659,254
Employees	376,162	753,587,906	62,699,788	39,528	83,677,077	7,168,112
Merchants	22,556	76,984,765	10,246,670	2,093	6,755,618	756,216
Manufacturers	1,036	6,573,061	1,610,160	49	182,988	25,480
Natural Resources	109	472,745	93,333	6	21,392	1,850
Financial	15,618	64,876,884	18,898,421	320	1,093,091	247,028
Personal Corporations	339	7,248,413	3,637,887	93	1,168,124	441,018
All Others	5,781	18,339,956	3,911,544	1,456	3,607,316	643,579
Totals	430,368	965,401,801	107,875,094	45,128	101,687,486	10,005,807

*Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE B—Concl'd.

1941 TAXATION YEAR ASSESSMENT STATISTICS

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES
AND PROVINCES

Occupational Class	Saskatchewan			Alberta		
	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed	Taxpayers Assessed	Total Income Assessed	Total Tax Assessed
	No.	\$	\$	No.	\$	\$
Agrarians	2,179	5,406,060	432,890	1,579	4,011,197	363,876
Professional	673	2,529,345	355,654	1,028	4,450,544	775,094
Employees	21,171	40,489,021	2,491,024	33,806	65,119,926	4,498,115
Merchants	1,772	5,046,457	453,818	2,649	8,598,860	1,033,714
Manufacturers	31	95,396	12,747	59	240,352	35,281
Natural Resources	*	*	*	19	97,037	20,345
Financial	322	815,959	115,515	432	1,180,233	205,438
Personal Corporations	15	105,066	27,581	41	286,305	77,553
All Others	291	748,688	101,412	928	2,570,901	464,393
Totals	26,454	55,235,992	3,990,641	40,541	86,555,355	7,473,809

	British Columbia			Yukon		
	No.	\$	\$	No.	\$	\$
	No.	\$	\$	No.	\$	\$
Agrarians	582	1,522,037	140,407	Nil	—	—
Professional	1,409	6,179,928	1,102,432	5	49,552	14,622
Employees	78,089	151,263,447	10,944,648	830	1,764,508	144,638
Merchants	2,374	7,298,639	885,846	13	44,735	6,776
Manufacturers	303	983,810	126,857	Nil	—	—
Natural Resources	498	1,441,252	169,725	7	20,770	2,721
Financial	4,217	15,002,569	3,487,909	4	9,042	526
Personal Corporations	218	2,577,996	910,901	Nil	—	—
All Others	4,171	10,246,566	1,203,775	27	68,402	7,037
Totals	91,861	196,516,244	18,972,500	886	1,957,009	176,320

	CANADA		
	No.	\$	\$
	No.	\$	\$
Agrarians	7,372	18,224,225	1,591,227
Professional	15,858	71,861,832	13,399,139
Employees	754,703	1,530,740,028	130,047,305
Merchants	44,506	153,048,913	20,006,847
Manufacturers	2,439	14,148,580	3,177,048
Natural Resources	787	2,896,355	473,326
Financial	26,770	116,362,745	34,742,536
Personal Corporations	972	15,604,357	7,095,052
All Others	18,077	57,272,625	12,396,354
Totals	871,484	1,980,159,660	222,928,834

*Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

1945 TAXATION YEAR—PRELIMINARY ESTIMATE

For those interested in examining the incidence and productivity of the current individual income tax structure an estimate for the 1945 Taxation Year is provided. A similar but somewhat less detailed estimate for the 1944 year was included in last year's report.

Taxpayers are divided into ten classifications ranging from those who are single with no dependents up to married with six or more dependents. The estimated number in these categories is further sub-divided by income groups. The number of taxpayers, the total income and the total tax payable for each sub-division is estimated in the tables. In the case of the 1945 estimate the income figure used is the income prior to allowable deduction for charitable donations or medical expenses. In this respect the figures differ from the income compiled in the preceding 1941 statistics which was taken after deducting charitable donations; medical expenses were not an allowable deduction for 1941.

The over all 4% reduction of tax for 1945 which was announced in the October 1945 budget is applied as a deduction to each of the ten large classifications of taxpayers but is not carried back to each income class within the classification. Similarly, the estimated recovery of Family Allowance Payments is computed for those classifications having dependents but is not carried back to each separate income class. In addition to the estimated cash recoveries there will exist a "hidden" recovery in respect of those earning over \$3,000 who made no application for Family Allowance Payments because of the knowledge that 100% of such payments would be recovered through the medium of income tax.

Family Allowance Payments were begun in July of 1945 and the estimated recoveries therefore relate to a

six month period only. For a full year the estimated recoveries would be doubled. In computing the recovery it was assumed that the average family allowance payment was \$6 per child and that four out of five dependents claimed for income tax would be children under 16, the remainder being children 16 or over and adults who would not qualify for family allowance payments.

Statistical Procedure—Beginning with the 1942 Taxation Year individual income tax statistics have been compiled from information taken from assessed T.1 Returns on a punched card basis. While the complete information for no full year is yet available sufficient material has been compiled to indicate the relative distribution of taxpayers by marital and dependent status and by income groups. This information coupled with an estimate of the total tax to be collected in respect of 1945 and the average tax payable by each sub-group permits an estimate to be made of the total body of taxpayers and the total tax payable by the various sub-groups.

Income tax returns for the 1945 Taxation Year were not yet due or received by the Department at the time these estimates were made so that persons using these tables must realize the tentative nature of the statistics. Final data which will confirm or disprove the general accuracy of the estimates will not be available for several years. As experience and research on these estimates develop in the coming years it is expected that they may then be accepted with growing confidence. At the present time the Department is not prepared to break the estimate down to a provincial basis or to an occupational basis in the same way that the final 1941 statistics are presented.

1945 TAXATION YEAR
INDIVIDUAL INCOME TAX ESTIMATES

ALL TAXPAYERS

Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
660- 700	51,300	34,318,000	358,000	7
700- 800	134,500	100,875,000	3,686,000	27
800- 900	128,500	109,094,000	7,008,000	55
900- 1,000	111,000	105,334,000	7,980,000	72
660- 1,000	425,300	349,621,000	19,032,000	45
1,000- 1,100	92,400	96,925,000	9,195,000	99
1,100- 1,200	75,400	86,626,000	9,503,000	126
1,200- 1,300	168,700	210,858,000	11,314,000	67
1,300- 1,400	157,600	213,137,000	13,384,000	85
1,400- 1,500	148,900	215,743,000	14,809,000	99
1,500- 1,600	139,100	215,435,000	16,143,000	116
1,600- 1,700	134,000	221,033,000	16,825,000	126
1,700- 1,800	123,700	216,195,000	17,553,000	142
1,800- 1,900	113,500	209,724,000	18,477,000	163
1,900- 2,000	98,700	192,262,000	18,330,000	186
1,000- 2,000	1,252,000	1,877,938,000	145,533,000	116
2,000- 2,100	92,500	189,430,000	19,030,000	206
2,100- 2,200	78,500	168,607,000	18,055,000	230
2,200- 2,300	65,600	147,464,000	16,797,000	256
2,300- 2,400	54,400	127,668,000	15,353,000	282
2,400- 2,500	46,200	113,047,000	14,251,000	308
2,500- 2,600	37,900	96,527,000	12,624,000	333
2,600- 2,700	32,100	84,963,000	11,561,000	360
2,700- 2,800	27,400	75,264,000	10,696,000	390
2,800- 2,900	23,200	66,048,000	9,810,000	423
2,900- 3,000	20,400	59,898,000	9,202,000	451
2,000- 3,000	478,200	1,128,916,000	137,379,000	287
3,000- 3,500	71,600	230,622,000	39,274,000	549
3,500- 4,000	36,000	134,066,000	26,145,000	726
4,000- 4,500	22,000	93,215,000	20,366,000	926
4,500- 5,000	14,400	68,168,000	16,169,000	1,123
3,000- 5,000	144,000	526,071,000	101,954,000	708
5,000- 6,000	19,200	104,218,000	27,070,000	1,410
6,000- 7,000	11,800	76,052,000	21,947,000	1,860
7,000- 8,000	8,000	59,575,000	18,598,000	2,325
8,000- 9,000	5,300	44,594,000	14,754,000	2,784
9,000- 10,000	4,200	39,930,000	13,939,000	3,319
5,000- 10,000	48,500	324,369,000	96,308,000	1,986
10,000- 15,000	9,200	110,504,000	44,420,000	4,828
15,000- 20,000	3,400	58,508,000	28,123,000	8,271
20,000- 25,000	1,600	35,507,000	18,662,000	11,664
10,000- 25,000	14,200	204,519,000	91,205,000	6,423
25,000- 50,000	2,140	71,548,000	42,953,000	20,071
50,000-100,000	500	32,069,000	22,920,000	45,840
Over 100,000	160	27,860,000	24,482,000	153,013
Over 25,000	2,800	131,477,000	90,355,000	32,270
TOTAL.....	2,365,000	4,542,911,000	681,766,000	288

SINGLE—NO DEPENDENTS

Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
660- 700	50,100	33,515,000	351,000	7
700- 800	129,500	97,125,000	3,626,000	28
800- 900	121,400	103,066,000	6,920,000	57
900- 1,000	103,200	97,933,000	7,843,000	76
660- 1,000	404,200	331,639,000	18,740,000	46
1,000- 1,100	85,500	89,688,000	8,978,000	105
1,100- 1,200	69,400	79,733,000	9,230,000	133
1,200- 1,300	59,000	73,736,000	9,558,000	162
1,300- 1,400	48,300	65,184,000	9,418,000	195
1,400- 1,500	39,700	57,524,000	8,972,000	226
1,500- 1,600	32,500	50,321,000	8,288,000	255
1,600- 1,700	26,700	44,105,000	7,636,000	286
1,700- 1,800	21,900	38,259,000	6,986,000	319
1,800- 1,900	18,000	33,247,000	6,696,000	372
1,900- 2,000	14,600	28,441,000	5,971,000	409
1,000- 2,000	415,600	560,238,000	81,733,000	197
2,000- 2,100	12,200	24,984,000	5,441,000	446
2,100- 2,200	10,000	21,478,000	4,830,000	483
2,200- 2,300	8,100	18,209,000	4,212,000	520
2,300- 2,400	6,700	15,723,000	3,725,000	556
2,400- 2,500	5,700	13,947,000	3,386,000	594
2,500- 2,600	4,300	10,951,000	2,709,000	630
2,600- 2,700	3,500	9,264,000	2,328,000	665
2,700- 2,800	2,900	7,966,000	2,039,000	703
2,800- 2,900	2,400	6,833,000	1,790,000	746
2,900- 3,000	2,000	5,694,000	1,570,000	785
2,000- 3,000	57,800	135,049,000	32,030,000	554
3,000- 3,500	7,400	23,835,000	6,815,000	921
3,500- 4,000	3,900	14,524,000	4,431,000	1,136
4,000- 4,500	2,700	11,440,000	3,702,000	1,371
4,500- 5,000	1,800	8,521,000	2,842,000	1,579
3,000- 5,000	15,800	58,320,000	17,790,000	1,126
5,000- 6,000	2,500	13,570,000	4,780,000	1,912
6,000- 7,000	1,745	11,247,000	4,169,000	2,389
7,000- 8,000	1,200	8,936,000	3,514,000	2,928
8,000- 9,000	785	6,605,000	2,600,000	3,312
9,000- 10,000	620	5,894,000	2,490,000	4,016
5,000- 10,000	6,850	46,252,000	17,553,000	2,562
10,000- 15,000	1,420	17,056,000	8,273,000	5,826
15,000- 20,000	740	12,735,000	6,785,000	9,169
20,000- 25,000	430	9,542,000	5,344,000	12,429
10,000- 25,000	2,590	39,333,000	20,402,000	7,877
25,000- 50,000	750	25,076,000	16,105,000	21,473
50,000-100,000	210	13,605,000	10,177,000	48,464
Over 100,000	90	15,670,000	13,764,000	152,937
Over 25,000	1,050	54,351,000	40,046,000	38,139
TOTAL.....	903,890	1,225,182,000	228,294,000	253

Less: 4% Reduction per 1945 Budget..... 27,270,000
 Plus: Estimated Family Allowances Recovery 17,100,000
 Adjusted Tax Receivable..... 671,596,000

Less: 4% Reduction per 1945 Budget..... 9,132,000
 Plus: Estimated Family Allowances Recovery..... Nil
 Adjusted Tax Receivable..... 219,162,000

1945 TAXATION YEAR INDIVIDUAL INCOME TAX ESTIMATES

SINGLE—ONE DEPENDENT				
Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
660— 700	1,200	803,000	7,000	7
700— 800	5,000	3,750,000	60,000	12
800— 900	5,800	4,924,000	87,000	15
900— 1,000	6,100	5,788,000	128,000	21
660— 1,000	18,100	15,265,000	282,000	16
1,000— 1,100	5,200	5,454,000	203,000	39
1,100— 1,200	4,500	5,170,000	256,000	57
1,200— 1,300	3,800	4,750,000	293,000	77
1,300— 1,400	3,100	4,185,000	301,000	97
1,400— 1,500	2,500	3,622,000	290,000	116
1,500— 1,600	2,100	3,253,000	288,000	137
1,600— 1,700	1,700	2,803,000	284,000	167
1,700— 1,800	1,500	2,622,000	303,000	202
1,800— 1,900	1,200	2,218,000	303,000	253
1,900— 2,000	1,000	1,948,000	288,000	288
1,000— 2,000	26,600	36,025,000	2,809,000	106
2,000— 2,100	800	1,638,000	260,000	325
2,100— 2,200	700	1,504,000	247,000	353
2,200— 2,300	500	1,124,000	195,000	389
2,300— 2,400	450	1,056,000	191,000	424
2,400— 2,500	375	918,000	172,000	459
2,500— 2,600	300	764,000	148,000	495
2,600— 2,700	250	662,000	133,000	532
2,700— 2,800	200	549,000	114,000	568
2,800— 2,900	170	484,000	103,000	606
2,900— 3,000	150	442,000	97,000	649
2,000— 3,000	3,895	9,141,000	1,660,000	426
3,000— 3,500	500	1,610,000	383,000	766
3,500— 4,000	250	931,000	245,000	979
4,000— 4,500	175	742,000	211,000	1,205
4,500— 5,000	120	568,000	170,000	1,416
3,000— 5,000	1,045	3,851,000	1,009,000	966
5,000— 6,000	165	896,000	286,000	1,730
6,000— 7,000	115	741,000	257,000	2,234
7,000— 8,000	85	633,000	234,000	2,748
8,000— 9,000	50	421,000	157,000	3,147
9,000— 10,000	40	380,000	152,000	3,805
5,000— 10,000	455	3,071,000	1,086,000	2,387
10,000— 15,000	90	1,081,000	502,000	5,575
15,000— 20,000	50	860,000	437,000	8,738
20,000— 25,000	40	888,000	480,000	12,018
10,000— 25,000	180	2,829,000	1,419,000	7,883
25,000— 50,000	45	1,504,000	1,032,000	22,944
50,000—100,000	15	972,000	670,000	44,674
Over 100,000	5	871,000	766,000	153,160
Over 25,000	65	3,347,000	2,468,000	37,969
TOTAL.....	50,340	73,529,000	10,733,000	213

Less: 4% Reduction per 1945 Budget..... \$ 429,000
Plus: Estimated Family Allowances Recovery..... 400,000
Adjusted Tax Receivable..... 10,704,000

SINGLE—TWO OR MORE DEPENDENTS				
Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
800— 900	1,300	1,104,000	1,000	1
900— 1,000	1,700	1,613,000	9,000	5
800— 1,000	3,000	2,717,000	10,000	3
1,000— 1,100	1,700	1,783,000	14,000	8
1,100— 1,200	1,500	1,723,000	17,000	11
1,200— 1,300	1,500	1,875,000	36,000	24
1,300— 1,400	1,300	1,755,000	49,000	38
1,400— 1,500	1,100	1,594,000	64,000	58
1,500— 1,600	900	1,394,000	68,000	76
1,600— 1,700	800	1,319,000	77,000	96
1,700— 1,800	600	1,049,000	68,000	114
1,800— 1,900	600	1,109,000	86,000	144
1,900— 2,000	500	974,000	82,000	163
1,000— 2,000	10,500	14,575,000	561,000	53
2,000— 2,100	400	819,000	72,000	180
2,100— 2,200	300	644,000	64,000	213
2,200— 2,300	300	675,000	71,000	236
2,300— 2,400	250	587,000	64,000	255
2,400— 2,500	200	489,000	56,000	282
2,500— 2,600	150	382,000	48,000	319
2,600— 2,700	150	397,000	51,000	338
2,700— 2,800	100	275,000	37,000	371
2,800— 2,900	100	285,000	40,000	402
2,900— 3,000	90	265,000	40,000	450
2,000— 3,000	2,040	4,818,000	543,000	266
3,000— 3,500	300	966,000	168,000	560
3,500— 4,000	150	559,000	116,000	771
4,000— 4,500	100	424,000	98,000	985
4,500— 5,000	70	331,000	86,000	1,229
3,000— 5,000	620	2,280,000	468,000	755
5,000— 6,000	100	543,000	149,000	1,488
6,000— 7,000	65	419,000	129,000	1,990
7,000— 8,000	45	335,000	106,000	2,365
8,000— 9,000	30	252,000	93,000	3,100
9,000— 10,000	20	190,000	70,000	3,492
5,000— 10,000	260	1,739,000	547,000	2,104
10,000— 15,000	50	601,000	260,000	5,210
15,000— 20,000	25	430,000	214,000	8,548
20,000— 25,000	20	444,000	236,000	11,789
10,000— 25,000	95	1,475,000	710,000	7,474
25,000— 50,000	20	669,000	416,000	20,799
50,000—100,000	5	324,000	229,000	45,726
Over 100,000	—	—	—	—
Over 25,000	25	993,000	645,000	25,800
TOTAL.....	16,540	28,597,000	3,484,000	211

Less: 4% Reduction per 1945 Budget..... \$ 139,000
Plus: Estimated Family Allowances Recovery..... 300,000
Adjusted Tax Receivable..... 3,645,000

1945 TAXATION YEAR

INDIVIDUAL INCOME TAX ESTIMATES

MARRIED—NO DEPENDENTS

Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
1,200- 1,300	44,800	56,000,000	672,000	15
1,300- 1,400	44,300	59,801,000	2,126,000	48
1,400- 1,500	43,600	63,170,000	3,532,000	81
1,500- 1,600	42,100	65,210,000	4,884,000	116
1,600- 1,700	40,400	66,618,000	5,575,000	138
1,700- 1,800	38,400	67,117,000	6,067,000	158
1,800- 1,900	36,100	66,711,000	6,498,000	180
1,900- 2,000	31,700	61,750,000	6,625,000	209
1,200- 2,000	321,400	506,377,000	35,979,000	112
2,000- 2,100	29,900	61,234,000	7,236,000	242
2,100- 2,200	25,400	54,554,000	6,960,000	274
2,200- 2,300	21,300	47,879,000	6,560,000	308
2,300- 2,400	17,500	41,070,000	5,967,000	341
2,400- 2,500	14,900	36,458,000	5,588,000	375
2,500- 2,600	12,200	31,073,000	5,039,000	413
2,600- 2,700	10,500	27,793,000	4,651,000	443
2,700- 2,800	9,000	24,721,000	4,311,000	479
2,800- 2,900	7,600	21,636,000	3,937,000	518
2,900- 3,000	6,600	19,442,000	3,650,000	553
2,000- 3,000	154,900	365,860,000	53,899,000	348
3,000- 3,500	23,400	75,371,000	15,187,000	649
3,500- 4,000	11,700	43,571,000	9,781,000	836
4,000- 4,500	7,100	30,083,000	7,334,000	1,033
4,500- 5,000	4,700	22,250,000	5,833,000	1,241
3,000- 5,000	46,900	171,275,000	38,135,000	813
5,000- 6,000	6,100	33,111,000	9,339,000	1,531
6,000- 7,000	3,650	23,524,000	7,216,000	1,977
7,000- 8,000	2,470	18,394,000	6,017,000	2,436
8,000- 9,000	1,640	13,799,000	4,821,000	2,940
9,000- 10,000	1,305	12,407,000	4,504,000	3,451
5,000- 10,000	15,165	101,235,000	31,897,000	2,103
10,000- 15,000	2,840	34,111,000	13,896,000	4,893
15,000- 20,000	965	16,606,000	8,032,000	8,323
20,000- 25,000	415	9,210,000	4,847,000	11,681
10,000- 25,000	4,220	59,927,000	26,775,000	6,345
25,000- 50,000	600	20,061,000	12,075,000	20,125
50,000-100,000	125	8,098,000	5,618,000	44,947
Over 100,000	45	7,835,000	6,894,000	153,200
Over 25,000	770	35,994,000	24,587,000	31,931
TOTAL.....	543,355	1,240,668,000	211,272,000	389

MARRIED—ONE DEPENDENT

Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
1,200- 1,300	30,400	37,998,000	456,000	15
1,300- 1,400	30,900	41,713,000	1,051,000	34
1,400- 1,500	30,700	44,483,000	1,381,000	45
1,500- 1,600	30,400	47,088,000	1,946,000	64
1,600- 1,700	29,500	48,641,000	2,478,000	84
1,700- 1,800	28,000	48,941,000	2,940,000	105
1,800- 1,900	26,200	48,414,000	3,327,000	127
1,900- 2,000	23,200	45,193,000	3,457,000	149
1,200- 2,000	229,300	362,471,000	17,036,000	74
2,000- 2,100	21,800	44,643,000	3,728,000	171
2,100- 2,200	18,500	39,736,000	3,552,000	192
2,200- 2,300	15,600	35,068,000	3,338,000	214
2,300- 2,400	12,900	30,274,000	3,032,000	235
2,400- 2,500	10,800	26,427,000	2,786,000	258
2,500- 2,600	9,000	22,922,000	2,529,000	281
2,600- 2,700	7,600	20,116,000	2,371,000	312
2,700- 2,800	6,500	17,854,000	2,255,000	347
2,800- 2,900	5,500	15,658,000	2,118,000	385
2,900- 3,000	4,900	14,435,000	2,058,000	420
2,000- 3,000	113,100	267,133,000	27,767,000	245
3,000- 3,500	17,100	55,079,000	8,926,000	522
3,500- 4,000	8,500	31,654,000	5,984,000	704
4,000- 4,500	5,100	21,609,000	4,570,000	896
4,500- 5,000	3,300	15,622,000	3,604,000	1,092
3,000- 5,000	34,000	123,964,000	23,084,000	679
5,000- 6,000	4,425	24,019,000	6,093,000	1,377
6,000- 7,000	2,660	17,144,000	4,844,000	1,821
7,000- 8,000	1,800	13,405,000	4,086,000	2,270
8,000- 9,000	1,190	10,012,000	3,267,000	2,745
9,000- 10,000	950	9,032,000	3,087,000	3,250
5,000- 10,000	11,025	73,612,000	21,377,000	1,939
10,000- 15,000	2,050	24,623,000	9,684,000	4,724
15,000- 20,000	700	12,046,000	5,674,000	8,105
20,000- 25,000	300	6,658,000	3,429,000	11,432
10,000- 25,000	3,050	43,327,000	18,787,000	6,160
25,000- 50,000	300	10,030,000	5,697,000	18,991
50,000-100,000	55	3,239,000	2,142,000	38,936
Over 100,000	5	871,000	764,000	152,858
Over 25,000	360	14,140,000	8,603,000	23,897
TOTAL.....	390,835	884,647,000	116,654,000	298

Less: 4% Reduction per 1945 Budget..... 8,451,000
 Plus: Estimated Family Allowances Recovery..... Nil
 Adjusted Tax Receivable..... 202,821,000

Less: 4% Reduction per 1945 Budget..... \$ 4,666,000
 Plus: Estimated Family Allowances Recovery..... 3,700,000
 Adjusted Tax Receivable..... 115,688,000

1945 TAXATION YEAR
INDIVIDUAL INCOME TAX ESTIMATES

MARRIED—TWO DEPENDENTS				
Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
1,200- 1,300	20,100	25,125,000	281,000	14
1,300- 1,400	20,000	26,999,000	400,000	20
1,400- 1,500	21,300	30,861,000	490,000	23
1,500- 1,600	21,100	32,681,000	549,000	26
1,600- 1,700	20,500	33,802,000	615,000	30
1,700- 1,800	19,400	33,911,000	989,000	51
1,800- 1,900	18,300	33,817,000	1,336,000	73
1,900- 2,000	16,100	31,360,000	1,530,000	95
1,200- 2,000	156,800	248,556,000	6,190,000	39
2,000- 2,100	15,100	30,924,000	1,767,000	117
2,100- 2,200	12,900	27,708,000	1,780,000	138
2,200- 2,300	10,800	24,278,000	1,728,000	160
2,300- 2,400	9,000	21,122,000	1,638,000	182
2,400- 2,500	7,500	18,352,000	1,515,000	202
2,500- 2,600	6,300	16,045,000	1,411,000	224
2,600- 2,700	5,300	14,028,000	1,304,000	246
2,700- 2,800	4,500	12,361,000	1,215,000	270
2,800- 2,900	3,800	10,818,000	1,113,000	293
2,900- 3,000	3,400	10,016,000	1,078,000	317
2,000- 3,000	78,600	185,652,000	14,549,000	185
3,000- 3,500	11,900	38,330,000	4,641,000	390
3,500- 4,000	6,000	22,344,000	3,360,000	560
4,000- 4,500	3,600	15,253,000	2,675,000	743
4,500- 5,000	2,300	10,888,000	2,155,000	937
3,000- 5,000	23,800	86,815,000	12,831,000	539
5,000- 6,000	3,080	16,718,000	3,742,000	1,215
6,000- 7,000	1,850	11,923,000	3,040,000	1,643
7,000- 8,000	1,245	9,271,000	2,605,000	2,092
8,000- 9,000	830	6,984,000	2,112,000	2,545
9,000- 10,000	660	6,275,000	2,013,000	3,050
5,000- 10,000	7,665	51,171,000	13,512,000	1,763
10,000- 15,000	1,430	17,176,000	6,474,000	4,527
15,000- 20,000	475	8,174,000	3,727,000	7,847
20,000- 25,000	200	4,438,000	2,231,000	11,155
10,000- 25,000	2,105	29,788,000	12,432,000	5,906
25,000- 50,000	225	7,523,000	4,108,000	18,260
50,000-100,000	40	2,591,000	1,719,000	42,966
Over 100,000	5	871,000	764,000	152,856
Over 25,000	270	10,985,000	6,591,000	24,411
TOTAL.....	269,240	612,967,000	66,105,000	246

Less: 4% Reduction per 1945 Budget..... \$ 2,644,000
Plus: Estimated Family Allowances Recovery. 5,200,000
Adjusted Tax Receivable..... 68,661,000

MARRIED—THREE DEPENDENTS				
Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
1,200- 1,300	9,100	11,374,000	18,000	2
1,300- 1,400	9,700	13,500,000	39,000	4
1,400- 1,500	10,000	14,489,000	80,000	8
1,500- 1,600	10,000	15,488,000	120,000	12
1,600- 1,700	9,700	15,995,000	155,000	16
1,700- 1,800	9,300	16,256,000	177,000	19
1,800- 1,900	8,700	16,077,000	191,000	22
1,900- 2,000	7,800	15,194,000	328,000	42
1,200- 2,000	74,300	118,373,000	1,108,000	15
2,000- 2,100	7,300	14,949,000	467,000	64
2,100- 2,200	6,200	13,317,000	527,000	85
2,200- 2,300	5,200	11,689,000	551,000	106
2,300- 2,400	4,300	10,091,000	550,000	128
2,400- 2,500	3,600	8,809,000	537,000	149
2,500- 2,600	3,000	7,641,000	513,000	171
2,600- 2,700	2,500	6,615,000	480,000	192
2,700- 2,800	2,200	6,043,000	475,000	216
2,800- 2,900	1,900	5,409,000	456,000	240
2,900- 3,000	1,700	5,008,000	451,000	265
2,000- 3,000	37,900	89,571,000	5,007,000	132
3,000- 3,500	5,700	18,360,000	1,887,000	331
3,500- 4,000	2,900	10,800,000	1,317,000	454
4,000- 4,500	1,700	7,203,000	1,040,000	612
4,500- 5,000	1,100	5,207,000	871,000	792
3,000- 5,000	11,400	41,570,000	5,115,000	449
5,000- 6,000	1,475	8,006,000	1,560,000	1,058
6,000- 7,000	890	5,736,000	1,313,000	1,475
7,000- 8,000	600	4,468,000	1,144,000	1,907
8,000- 9,000	400	3,366,000	950,000	2,374
9,000- 10,000	315	2,995,000	903,000	2,867
5,000- 10,000	3,680	24,571,000	5,870,000	1,595
10,000- 15,000	685	8,228,000	2,891,000	4,221
15,000- 20,000	230	3,958,000	1,739,000	7,559
20,000- 25,000	100	2,219,000	1,090,000	10,898
10,000- 25,000	1,015	14,405,000	5,720,000	5,635
25,000- 50,000	130	4,346,000	2,362,000	18,167
50,000-100,000	25	1,620,000	1,207,000	48,296
Over 100,000	5	871,000	765,000	153,016
Over 25,000	160	6,837,000	4,334,000	27,087
TOTAL.....	128,455	295,327,000	27,154,000	211

Less: 4% Reduction per 1945 Budget..... 1,086,000
Plus: Estimated Family Allowances Recovery. 3,700,000
Adjusted Tax Receivable..... 29,768,000

1945 TAXATION YEAR

INDIVIDUAL INCOME TAX ESTIMATES

MARRIED—FOUR DEPENDENTS

Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
1,200- 1,300	—	—	—	—
1,300- 1,400	—	—	—	—
1,400- 1,500	—	—	—	—
1,500- 1,600	—	—	—	—
1,600- 1,700	4,700	7,750,000	5,000	1
1,700- 1,800	4,600	8,040,000	23,000	5
1,800- 1,900	4,400	8,131,000	40,000	9
1,900- 2,000	3,800	7,402,000	49,000	13
1,600- 2,000	17,500	31,323,000	117,000	7
2,000- 2,100	3,600	7,372,000	58,000	16
2,100- 2,200	3,000	6,444,000	87,000	29
2,200- 2,300	2,500	5,620,000	132,000	53
2,300- 2,400	2,200	5,163,000	163,000	74
2,400- 2,500	1,800	4,405,000	173,000	96
2,500- 2,600	1,500	3,820,000	177,000	118
2,600- 2,700	1,300	3,441,000	181,000	139
2,700- 2,800	1,100	3,022,000	178,000	162
2,800- 2,900	900	2,562,000	168,000	187
2,900- 3,000	800	2,357,000	167,000	209
2,000- 3,000	18,700	44,206,000	1,484,000	79
3,000- 3,500	2,800	9,019,000	776,000	277
3,500- 4,000	1,400	5,214,000	558,000	399
4,000- 4,500	800	3,389,000	418,000	522
4,500- 5,000	500	2,367,000	329,000	658
3,000- 5,000	5,500	19,989,000	2,081,000	378
5,000- 6,000	725	3,935,000	646,000	891
6,000- 7,000	440	2,836,000	576,000	1,308
7,000- 8,000	295	2,197,000	517,000	1,752
8,000- 9,000	200	1,683,000	435,000	2,178
9,000- 10,000	155	1,474,000	419,000	2,703
5,000- 10,000	1,815	12,125,000	2,593,000	1,429
10,000- 15,000	340	4,084,000	1,359,000	3,997
15,000- 20,000	115	1,979,000	849,000	7,383
20,000- 25,000	50	1,109,000	528,000	10,560
10,000- 25,000	505	7,172,000	2,736,000	5,418
25,000- 50,000	45	1,504,000	753,000	16,733
50,000-100,000	15	972,000	720,000	48,000
Over 100,000	5	871,000	765,000	153,000
Over 25,000	65	3,347,000	2,238,000	34,430
TOTAL.....	44,085	118,162,000	11,249,000	255

MARRIED—FIVE DEPENDENTS

Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
1,200- 1,300	—	—	—	—
1,300- 1,400	—	—	—	—
1,400- 1,500	—	—	—	—
1,500- 1,600	—	—	—	—
1,600- 1,700	—	—	—	—
1,700- 1,800	—	—	—	—
1,800- 1,900	—	—	—	—
1,900- 2,000	—	—	—	—
1,200- 2,000	—	—	—	—
2,000- 2,100	1,400	2,867,000	1,000	1
2,100- 2,200	1,500	3,222,000	8,000	5
2,200- 2,300	1,300	2,922,000	10,000	8
2,300- 2,400	1,100	2,582,000	23,000	21
2,400- 2,500	900	2,202,000	38,000	42
2,500- 2,600	700	1,783,000	45,000	65
2,600- 2,700	600	1,588,000	51,000	85
2,700- 2,800	500	1,374,000	55,000	109
2,800- 2,900	480	1,367,000	64,000	133
2,900- 3,000	420	1,237,000	65,000	155
2,000- 3,000	8,900	21,144,000	360,000	40
3,000- 3,500	1,400	4,509,000	351,000	251
3,500- 4,000	700	2,607,000	235,000	335
4,000- 4,500	400	1,695,000	201,000	502
4,500- 5,000	300	1,420,000	177,000	590
3,000- 5,000	2,800	10,231,000	964,000	344
5,000- 6,000	350	1,900,000	274,000	783
6,000- 7,000	215	1,386,000	248,000	1,154
7,000- 8,000	145	1,080,000	227,000	1,564
8,000- 9,000	95	799,000	187,000	1,966
9,000- 10,000	75	713,000	180,000	2,398
5,000- 10,000	880	5,878,000	1,116,000	1,268
10,000- 15,000	165	1,982,000	622,000	3,770
15,000- 20,000	55	946,000	388,000	7,048
20,000- 25,000	25	555,000	262,000	10,493
10,000- 25,000	245	3,483,000	1,272,000	5,192
25,000- 50,000	15	501,000	244,000	16,300
50,000-100,000	5	324,000	220,000	44,000
Over 100,000	—	—	—	—
Over 25,000	20	825,000	464,000	23,200
TOTAL.....	12,845	41,561,000	4,176,000	325

Less: 4% Reduction per 1945 Budget..... 450,000
 Plus: Estimated Family Allowances Recovery. 2,200,000
 Adjusted Tax Receivable..... 12,999,000

Less: 4% Reduction per 1945 Budget..... \$ 167,000
 Plus: Estimated Family Allowances Recovery. 1,100,000
 Adjusted Tax Receivable..... 5,109,000

1945 TAXATION YEAR
INDIVIDUAL INCOME TAX ESTIMATES

MARRIED—SIX OR MORE DEPENDENTS				
Income Class	Number of Taxpayers	Total Income	Total Tax	Average Tax
\$		\$	\$	\$
1,200- 1,300	—	—	—	—
1,300- 1,400	—	—	—	—
1,400- 1,500	—	—	—	—
1,500- 1,600	—	—	—	—
1,600- 1,700	—	—	—	—
1,700- 1,800	—	—	—	—
1,800- 1,900	—	—	—	—
1,900- 2,000	—	—	—	—
1,200- 2,000	—	—	—	—
2,000- 2,100	—	—	—	—
2,100- 2,200	—	—	—	—
2,200- 2,300	—	—	—	—
2,300- 2,400	—	—	—	—
2,400- 2,500	425	1,040,000	Negligible	—
2,500- 2,600	450	1,146,000	5,000	11
2,600- 2,700	400	1,059,000	11,000	27
2,700- 2,800	400	1,099,000	17,000	43
2,800- 2,900	350	996,000	21,000	60
2,900- 3,000	340	1,002,000	26,000	76
2,400- 3,000	2,365	6,342,000	80,000	34
3,000- 3,500	1,100	3,543,000	140,000	127
3,500- 4,000	500	1,862,000	118,000	237
4,000- 4,500	325	1,377,000	117,000	359
4,500- 5,000	210	994,000	102,000	486
3,000- 5,000	2,135	7,776,000	477,000	223
5,000- 6,000	280	1,520,000	201,000	718
6,000- 7,000	170	1,096,000	155,000	914
7,000- 8,000	115	856,000	148,000	1,284
8,000- 9,000	80	673,000	132,000	1,654
9,000- 10,000	60	570,000	121,000	2,014
5,000- 10,000	705	4,715,000	757,000	1,074
10,000- 15,000	130	1,562,000	459,000	3,529
15,000- 20,000	45	774,000	278,000	6,177
20,000- 25,000	20	444,000	215,000	10,756
10,000- 25,000	195	2,780,000	952,000	4,882
25,000- 50,000	10	334,000	161,000	16,138
50,000-100,000	5	324,000	218,000	43,500
Over 100,000	—	—	—	—
Over 25,000	15	658,000	379,000	25,267
TOTAL.....	5,415	22,271,000	2,645,000	488

Less: 4% Reduction per 1945 Budget..... \$ 106,000
Plus: Estimated Family Allowances Recovery..... 500,000
Adjusted Tax Receivable..... 3,039,000

SECTION IV
SUCCESSION DUTY STATISTICS

SUCCESSION DUTY STATISTICS

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Collections under the Act since its inception by fiscal years subdivided by provinces have previously been published in these reports but no detailed body of statistics based on the assessment of estates have been published up to the present.

This year's report commences a series of statistics which will be continued on an annual basis showing the incidence of the tax on various sizes of estates and

on the five established classes of beneficiaries. The composition of the assets contained in an estate are also analyzed. Statistics on assessments from the inception of the Act up to March 31, 1945, a period of about three years and nine months are combined in this first report but hereafter the report will be on an annual basis.

The number of estates assessed, the aggregate net value assessed and the total duties assessed are given below by government fiscal years.

Period	Number of Estates Assessed	Aggregate Net Value Assessed	Total Duties Assessed	Effective Rate of Taxation	Average Size of Estates Assessed
June 14, 1941—March 31, 1942 ..	1,488	\$ 23,965,113	\$ 783,925	3.27%	\$16,105
Year Ending March 31, 1943	7,298	145,197,078	5,962,479	4.11%	19,895
Year Ending March 31, 1944	9,348	225,093,437	12,718,848	5.65%	24,079
Year Ending March 31, 1945	10,478	290,652,545	17,976,853	6.18%	27,739
June 14, 1941—March 31, 1945 ..	28,612	684,908,173	37,442,105	5.47%	23,938

Comparison of the duties assessed as given above with the duties actually collected as shown in section I indicates that in the first two and a half years of operation, during which the administration was being organized, there was a considerable discrepancy between the amount of duties collected and the amount assessed. In the 1945 fiscal year, however, the assessments slightly exceeded collections and it is believed that henceforth the annual assessment statistics will fairly well reveal the incidence and coverage of the Succession Duty impost on an annual basis.

Rates of Duty and Exemptions

The Dominion Succession Duty Act imposes a duty on estates which varies in accordance with their size and also in accordance with the relationship of the beneficiary to the deceased. A single total rate of duty is applied to the entire estate or to the several portions of the estate if the will mentions two or more successors and in this respect of "total rates" the structure differs from the income tax schedule which breaks down the total income (which in this comparison would be the total estate) into segments or brackets which are separately taxed at progressively higher rates. In order to minimize the resultant "notch" areas at the points where an old rate is dropped and a new higher rate applies, the rates are very finely graduated advancing in some instances at steps of 1/20th of one per cent. This has resulted in a very long rate schedule involving 171 changes. A condensed and therefore incomplete schedule of rates is given below as an indi-

cation of the general weight of the duties for certain sizes of estates.

The duty is payable by the executor of the estate and is arrived at by applying a total rate to the portion received by each successor. The total rate of duty to be applied to each successor's portion is composed of an "initial rate" which is dependent on the size of the estate as a whole plus an "additional rate" which is dependent upon the size of the successor's portion and also upon the relationship of the individual successor to the deceased. For the purpose of applying the "additional rate" four classes of beneficiaries or successors have been established under the act. These classes, ranging from most favoured to least favoured, are:

Class "A"	Wife; children under 18; children over 18 if dependent on the deceased on account of mental or physical infirmity.
Class "B"	Husband; parents; grandparents; son or daughter over 18; son or daughter in law.
Class "C"	Brother or sister; uncle or aunt; cousins and any descendants of these.
Class "D"	Other distant relatives; strangers in blood; charitable bequests in excess of 50% of the estate.
Charities	Any exempted charitable bequest as defined under the Act but limited in total amount to 50% of the estate.

Charities are included here for the purpose of this report as a class of Successor but do not appear in the rate structure as such because they are exempt.

DOMINION SUCCESSION DUTY ACT

CONDENSED RATE STRUCTURE

Aggregate Net Value of Estate or Size of Succession		Initial Rate Dependent on Aggregate Net Value	Additional Rates Dependent On Size of Succession and Relationship to Deceased			
Exceeding	Not Exceeding		A	B	C	D
\$1,000	\$1,800	—	—	1.0%	2.0%	2.5%
5,000	6,000	—	2.0%	2.0	2.5	3.0
10,000	13,000	—	2.25	2.5	3.0	3.5
25,000	27,000	0.5%	2.5	3.0	3.5	4.0
35,000	36,500	1.0	3.0	3.5	4.0	5.0
50,000	52,500	1.5	3.5	4.0	5.0	6.0
75,000	77,500	2.0	4.0	5.0	6.0	7.0
100,000	102,500	2.5	5.0	6.0	7.0	8.0
125,000	127,500	3.0	3.0	7.0	8.0	9.0
150,000	155,000	3.5	7.0	8.0	9.0	10.0
200,000	210,000	4.0	8.0	9.0	10.0	11.0
300,000	310,000	4.5	9.0	10.0	11.0	12.0
400,000	410,000	5.0	10.0	11.0	12.0	13.0
500,000	525,000	5.5	11.0	12.0	13.0	14.0
750,000	775,000	6.0	12.0	13.0	14.0	15.0
1,000,000	1,050,000	6.5	13.0	14.0	15.0	16.0
5,000,000 and over		10.0	17.0	17.0	17.0	17.0

Exemptions—All estates having an aggregate net value of less than \$5,000 are exempt.

Successions passing to widows are subject to a deduction of \$20,000 plus \$5,000 for each dependent child, unless the child also benefits in which case the \$5,000 exemption is reduced by the amount of the benefit.

Successions passing to a child are subject to a deduction of \$5,000 but if the child has no surviving parent the deduction is raised to \$20,000. If there is more than one such dependent orphan the extra \$15,000 deduction is apportioned among them.

Individual successions of less than \$1,000 to any beneficiary escape duty because, as the rate structure above shows, there is no tax rate on successions of less than \$1,000. This, however, is not an exemption or deduction in the sense used above i.e. a class "B" succession of \$3,000 is not reduced to \$2,000 before applying the rates of duty.

There have been no changes in the rate structure or the amount of exemptions since the inception of the Act so that a uniform level of tax has existed during the period covered by these statistics.

STATISTICAL COVERAGE

The statistics provided in this report are extracted from Succession Duty returns after they have been assessed by the Department. Where penalty for late or incomplete filing of returns or interest on unpaid balances has been charged the amounts so charged are included as part of the duty assessed.

Only returns which are subject to duty are included. Thus all estates of less than \$5,000 are excluded and a

portion of those above \$5,000 are excluded in the event that the exemptions granted to widows and children render the estate completely non dutiable. Where an estate is partially dutiable and partially non-dutiable due to the allowance of exemptions the full amount of the estate is accounted for in the statistics with the amount exempted being reported as "Amount Non-dutiable".

TABLE A
PROVINCIAL DISTRIBUTION

**NUMBER OF DUTIABLE ESTATES ASSESSED, AGGREGATE NET VALUE AND TOTAL DUTIES
ASSESSED BY PROVINCES**

JUNE 14, 1941 - MARCH 31, 1945

Province	Dutiable Estates Assessed No.	Aggregate Net Value Assessed \$	Total Duties Assessed \$	Effective Rate of Duty %
Prince Edward Island	181	3,421,380	90,364	2.64%
Nova Scotia	1,035	25,135,857	995,299	3.96%
New Brunswick	691	18,249,684	1,032,395	5.66%
Quebec	6,179	189,997,154	13,808,973	7.27%
Ontario	14,202	320,040,208	16,977,898	5.30%
Manitoba	1,418	29,697,236	1,002,343	3.38%
Saskatchewan	1,227	20,541,020	502,730	2.45%
Alberta	1,227	22,308,245	695,492	3.12%
British Columbia	2,448	55,416,417	2,332,945	4.21%
Yukon	4	100,972	3,666	3.63%
CANADA	28,612	684,908,173	37,442,105	5.47%

TABLE B
DISTRIBUTION BY SIZE OF ESTATE

**AGGREGATE NET VALUE ASSESSED SUBDIVIDED INTO AMOUNT DUTIABLE AND AMOUNT
NON DUTIABLE AND TOTAL DUTIES ASSESSED DISTRIBUTED BY SIZE OF ESTATE**

JUNE 14, 1941 - MARCH 31, 1945

Size of Estate		Aggregate Net Value			Total Duties Assessed	Effective Rate of Duty	
		Amount Dutiable	Amount Non Dutiable	Total Amount		On Amount Dutiable	On Total Amount
From	To	(000)	(000)	(000)	(000)		
\$5,000—	10,000	\$ 69,438	\$ 14,302	\$ 83,740	\$ 1,381	2.0%	1.6%
10,000—	25,000	123,316	35,385	158,701	2,872	2.3%	1.8%
25,000—	35,000	44,672	20,475	65,147	1,502	3.4%	2.3%
35,000—	50,000	46,821	15,676	62,497	2,037	4.4%	3.3%
50,000—	75,000	49,842	12,042	61,884	2,490	5.0%	4.0%
75,000—	100,000	30,743	5,405	36,148	1,767	5.7%	4.9%
100,000—	125,000	24,561	3,239	27,800	1,683	6.9%	6.1%
125,000—	150,000	15,625	2,143	17,768	1,150	7.4%	6.5%
150,000—	200,000	25,734	2,849	28,583	2,231	8.7%	7.8%
200,000—	300,000	28,016	2,557	30,573	2,711	9.7%	8.9%
300,000—	400,000	16,682	1,184	17,866	1,867	11.2%	10.5%
400,000—	500,000	12,405	1,288	13,693	1,712	13.8%	12.5%
500,000—	750,000	9,890	939	10,829	1,285	13.0%	11.9%
750,000—	1,000,000	19,289	385	19,674	2,800	14.5%	14.2%
Over 1,000,000		48,351	1,654	50,005	9,954	20.6%	19.9%
TOTAL		565,385	119,523	684,908	37,442	6.6%	5.5%

TABLE C
DISTRIBUTION BY CLASS OF SUCCESSOR

PART 1

**TOTAL DISTRIBUTION AND PERCENTAGE DISTRIBUTION OF AGGREGATE NET VALUE
ASSESSED AND DUTIES ASSESSED BY CLASS OF SUCCESSOR
INCLUDING CHARITIES**

Preliminary Note:- The preceding two tables dealt with the estate as a whole, there being 28,612 estates assessed during the period under review. Table C turns attention to the successors to or beneficiaries of the estate which numbered 140,950 revealing an average of about five beneficiaries per estate (4.9 actually). The flow of inheritance to the four classes of beneficiaries or successors established under the Act, their frequency in numbers and the incidence of tax on each class is indicated in Table C. The amount bequeathed to non-dutiable charities is included in order to preserve a balance with the preceding tables.

Class of Successor	Aggregate Net Value			% of Grand Total	Duties Assessed	
	Amount Dutiable	Amount Non Dutiable	Total Amount		Amount	% of Grand Total
	(000)	(000)	(000)		(000)	
Class A	\$ 70,749	\$ 85,389	\$156,138	22.8%	\$ 6,286	16.8%
Class B	329,251	8,085	337,336	49.2%	21,196	56.6%
Class C	135,586	8,676	144,262	21.1%	7,989	21.3%
Class D	29,799	3,571	33,370	4.9%	1,971	5.3%
Charities	—	13,802	13,802	2.0%	—	—
Total	565,385	119,523	684,908	100.0%	37,442	100.0%

PART II

**NUMBER AND AMOUNT OF INDIVIDUAL SUCCESSIONS BY CLASS OF SUCCESSOR,
AVERAGE SUCCESSION, AVERAGE DUTY ASSESSED AND
EFFECTIVE RATE OF DUTY**

Class of Successor	Number of Successions	Amount of Successions	Average Succession	Duties Assessed	Average Duty	Effective Rate of Duty
Class A:		\$	\$	\$	\$	
Dutiable	3,394	70,748,789	20,845	6,285,690	1,852	8.9%
Non-Dutiable	6,517	85,389,027	13,103	—	—	—
Total	9,911	156,137,816	15,754	6,285,690	634	4.0%
Class B:						
Dutiable	45,837	329,251,554	7,183	21,196,073	462	6.4%
Non-Dutiable	16,198	8,084,937	499	—	—	—
Total	62,035	337,336,491	5,438	21,196,073	342	6.3%
Class C:						
Dutiable	23,610	135,585,317	5,743	7,989,301	338	5.9%
Non-Dutiable	21,547	8,676,562	403	—	—	—
Total	45,157	144,261,879	3,195	7,989,301	177	5.5%
Class D:						
Dutiable	6,209	29,799,250	4,799	1,971,041	317	6.6%
Non-Dutiable	8,992	3,570,961	397	—	—	—
Total	15,201	33,370,211	2,195	1,971,041	130	5.9%
Charities	8,646	13,801,776	1,596	—	—	—
Total:						
Dutiable	79,050	565,384,910	7,152	37,442,105	474	6.6%
Non-Dutiable	61,900	119,523,263	1,931	—	—	—
Grand Total	140,950	684,908,173	4,859	37,442,105	266	5.5%

TABLE D

COMPOSITION OF DUTIABLE ESTATES

AGGREGATE NET VALUE OF DUTIABLE ESTATES ASSESSED DISTRIBUTED
ACCORDING TO TYPE OF ASSETS CONTAINED IN THE ESTATES

JUNE 14, 1941 - MARCH 31, 1945

Description of Assets	Assessed Value	% of Aggregate Net Value
	(000)	
Bonds	\$167,451	24.5%
Stocks	140,138	20.5%
Real Estate	128,609	18.8%
Cash	77,018	11.2%
Life Insurance	66,693	9.7%
Mortgages	51,590	7.5%
Personal Effects and Misc. Assets	40,194	5.9%
Joint Properties	14,215	2.1%
Promissory Notes	9,872	1.4%
Interest in Business	9,662	1.4%
Annuities	7,901	1.2%
Book Debts	7,233	1.1%
Gifts Inter-vivos	7,844	1.1%
Gross Value of Assets	728,420	106.4%
Less: Debts	43,512	6.4%
Aggregate Net Value	684,908	100.0%



CANADA

DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

Authorized for Publication by
THE HONOURABLE J. J. McCANN
Minister of National Revenue

SEPTEMBER, 1947

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DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

The second annual volume of "Taxation Statistics" is published herewith for the use of those who may be interested in the general statistics arising out of the work of the Taxation Division, Department of National Revenue. The material to be presented is divided into four broad Sections.

Section I deals with tax collections and includes collection figures up to the end of the 1947 government fiscal year. Thus, the results of two fiscal years have been added since the release of the report in April, 1946. Otherwise, there is no change in the presentation of data in Section I.

Section II deals with corporation statistics for the 1945 Taxation Year as extracted from form T.2 prior to assessment and are comparable in arrangement to similar statistics for the year 1944 published in the preceding report.

Section III deals with individual income tax statistics for the 1942 Taxation Year as extracted from form T.1 after assessment. The lengthy period involved in assessing all such returns causes a delay in preparing the statistical material which admittedly detracts from their timeliness. In order to overcome this lag, an estimated table is presented for the year 1946. Meanwhile, steps have now been taken to secure individual statistics prior to assessment on a sample basis and the first results will appear in next year's report covering 1946 in considerable detail.

An appendix to Section III deals with the refundable portion of the 1942 tax which will be repayable on March 31, 1948.

Section IV deals with Succession Duty statistics on an assessed basis for the 1945-46 fiscal year. This section has been expanded considerably and includes for the first time a detailed breakdown of information by age and sex of the deceased.

FRANK H. BROWN
Deputy Minister of
National Revenue for Taxation,
Department of National Revenue.

MARK F. SPROTT
Director of Economics and
Statistics,
Taxation Division,
Department of National Revenue

SECTION I
COLLECTION STATISTICS

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three acts of the Dominion Government, namely:

The "Income War Tax Act" enacted 1917,

"The Excess Profits Tax Act, 1940",

"The Dominion Succession Duty Act" enacted 1941.

During the War of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged with the Income War Tax Act administration. The Business Profits War Tax

Act was substantially similar in intent to the present Excess Profits Tax Act and in the table below the collections under the two acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year and include any interest or penalty collected in addition to the tax.

TABLE A
ANNUAL COLLECTIONS OF THE TAXATION DIVISION
Department of National Revenue

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	"	—	66,808,066
1936	82,709,803	"	—	82,709,803
1937	102,365,242	"	—	102,365,242
1938	120,365,532	"	—	120,365,532
1939	142,026,138	"	—	142,026,138
1940	134,448,566	"	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
1946	937,729,273	494,196,483	21,447,574	1,453,373,330
1947	963,458,245	448,697,443	23,576,071	1,435,731,759
Totals	7,311,584,585	2,689,705,496	97,524,331	10,098,814,412

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

TABLE B COST OF COLLECTIONS

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	%
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
1946	1,453,373,330	11,796,342	0.81
1947	1,435,731,759	13,734,591	0.96
Totals	10,098,814,412	98,489,425	0.98

COLLECTIONS UNDER INCOME WAR TAX ACT SUBDIVIDED

The Income War Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals—This constitutes the main source of personal income tax and is levied under Section 9(1) of the Act. The rates of tax are set forth in paragraphs A and AA of the First Schedule to the Act. The detailed rates for the 1942 Taxation Year are given in Section III of this report, page 100.

General Income Tax on Corporations—This is levied under Section 9(2) of the Act at rates set forth in paragraphs C, D and E of the First Schedule. The rates of tax for the 1947 Taxation Year are:

Companies filing unconsolidated returns	30%
Companies filing consolidated returns	32%
Non-resident-owned investment companies	15%

The rates of tax for the Taxation Years 1940 to 1946 inclusive were:

Companies filing unconsolidated returns	18%
Companies filing consolidated returns	20%
Non-resident-owned investment companies	22½%

The substantially increased income tax rates on the first two classes of companies (which comprise the vast majority of all Canadian incorporated companies) apply to income earned on or after January 1, 1947. As of the same date, the rates of corporation Excess Profits Tax are substantially reduced as indicated on page 11. On balance, the combined rates of Dominion income tax and excess profits tax are lower in 1947 than in 1946 for all companies.

Tax on Dividends and Interest—

(1) **If Paid to Residents in a Currency at a Premium in Excess of 5%**—Under Section 9B(1) of the Act there is levied on residents of Canada a tax of 5% on interest and dividends paid by Canadian debtors if the payment is made in foreign currency which is at a premium in excess of 5%.

(2) **If Paid to Non-Residents**—Under Section 9B(2) of the Act there is levied a tax of 15% on non-residents of Canada in respect of all dividends, interest, copyrights and certain other payments received from Canadian debtors. Interest on bonds issued or guaranteed by the Dominion of

Canada is exempt from this tax and there are certain other qualifications not mentioned here.

15% Tax on Rents and Royalties Paid to Non-Residents—This tax is levied under Section 27 of the Act and is imposed on the income of non-residents of Canada from rents and royalties received from Canadian sources. The tax is therefore very similar to the 15% tax levied under Section 9B(2) which also applies to non-residents.

Gift Tax—Under Section 88 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax—Under Section 91 of the Act a "National Defence Tax" was imposed during the Taxation Years 1940 and 1941. It was cancelled as of January 1, 1942. For the Government fiscal years during which it was applicable the revenue from the National Defence Tax has been included in the table below under the heading General Income Tax payable by individuals. For further details of the National Defence Tax see "Taxation Statistics—April 1946" pages 10 and 11.

1942 Deferred Tax—For details of this tax see Section III, page 100, and also "Taxation Statistics—April 1946", page 11.

Tax on Private Companies—In Section 96 of the Income War Tax Act there is granted to Private Companies the right to **elect** to pay a tax on undistributed income accumulated by such companies up to December 31, 1939. Having elected and paid the tax, the companies are then permitted to declare tax free dividends from the undistributed income. Subject to certain technical limitations a Private Company is one having not more than 75 shareholders (raised by amendment in 1947 from 50 as originally enacted). The rates of tax are graduated from 15% up to 33% according to the amount of the undistributed income accruing to each shareholder. The option of a Private Company to elect ceases after December 31, 1947.

The special optional tax on Private Companies was introduced in 1945 following the tabling of a report by the "Royal Commission on Taxation of Annuities and Family Corporations". The legislation is designed to reduce the tax problem faced by family held corporations upon the death of a large shareholder, a problem which has been magnified in recent years by the higher personal income tax rates plus the introduction of the Dominion Succession Duty Act.

TABLE C
SUBDIVISION OF COLLECTIONS UNDER THE INCOME WAR TAX ACT
(For Fiscal Years ended March 31)

Year	General Income Tax		Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27	Gift Tax Sect. 88	1942 Deferred Tax Sect. 9A (1)(b)	Tax on Private Companies Sect. 96	Total Income War Tax
	Individuals Sect. 9-1	Corporations Sect. 9-2						
	\$	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	1,376,830	—	—	—	—	—	9,349,720
1920	13,195,314	7,068,426	—	—	—	—	—	20,263,740
1921	32,532,526	13,849,298	—	—	—	—	—	46,381,824
1922	39,820,597	38,863,758	—	—	—	—	—	78,684,355
1923	31,689,393	28,022,145	—	—	—	—	—	59,711,538
1924	25,657,335	28,546,693	—	—	—	—	—	54,204,028
1925	25,156,768	31,091,275	—	—	—	—	—	56,248,043
1926	23,849,475	31,722,487	—	—	—	—	—	55,571,962
1927	18,043,261	29,343,048	—	—	—	—	—	47,386,309
1928	23,222,891	33,348,156	—	—	—	—	—	56,571,047
1929	24,793,449	34,628,874	—	—	—	—	—	59,422,323
1930	27,237,502	41,783,224	—	—	—	—	—	69,020,726
1931	26,624,181	44,423,841	—	—	—	—	—	71,048,022
1932	24,772,846	36,481,554	—	—	—	—	—	61,254,400
1933	25,959,466	36,107,231	—	—	—	—	—	62,066,697
1934	29,183,715	27,385,822	4,829,635	—	—	—	—	61,399,172
1935	25,201,392	35,790,239	5,816,435	—	—	—	—	66,808,066
1936	32,788,746	42,518,971	7,207,601	—	194,485	—	—	82,709,803
1937	35,358,302	58,012,843	8,910,014	—	84,083	—	—	102,365,242
1938	40,070,942	69,768,605	10,152,088	—	373,897	—	—	120,365,532
1939	46,591,449	85,185,887	9,903,046	—	345,756	—	—	142,026,138
1940	45,008,858	77,920,002	11,121,632	—	398,074	—	—	134,448,566
1941	103,308,249†	131,565,710	12,282,259	759,957	226,847	—	—	248,143,022
1942	295,874,285†	185,835,699	26,642,106	1,626,669	264,258	—	—	510,243,017
1943	533,915,059†	347,969,723	26,710,946	1,369,851	223,093	—	—	910,188,672
1944	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	2,317,733	—	1,151,757,035
1945	763,896,322	276,403,849	27,052,692	1,546,445	532,599	3,326,161	—	1,072,758,068
1946	689,506,763	217,833,540	26,823,894	1,485,725	770,369	1,308,982	—	937,729,273
1947	691,989,231	196,819,253	28,428,143	1,708,003	1,538,888	1,002,027	41,972,700	963,458,245
Totals	4,512,791,969	2,501,045,697	231,551,295	9,769,039	6,498,982	7,954,903	41,972,700	7,311,584,585

(†) Includes National Defence Tax imposed under Section 91 of the Act.

COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940—SUBDIVIDED

The Excess Profits Tax Act was imposed shortly after the outbreak of war for the purpose of heavily taxing the business profits occurring in an expanded wartime economy. The Act applied to all forms of business enterprise whether conducted within a corporate, partnership or sole proprietorship structure. The tax on partnerships or sole proprietorships was cancelled as of January 1, 1947, and the tax on corporations has been cancelled as of January 1, 1948.

Excess profits are defined as profits in excess of "Standard Profits". Standard Profits are defined as the average yearly profits earned in the four year period from

1936 to 1939 inclusive. But if the profits in one of those years fall below 50% of the average in the three remaining years, then the average of the three best years may be used. Businesses which were depressed during the standard period may apply to the Board of Referees for the award of a Standard Profit based on some yardstick other than the actual profits of the business during the years 1936 to 1939. In the case of new businesses, those which commenced business between December 31, 1937, and January 1, 1939, could apply to the Board for the award of a Standard Profit and those commencing after January 1, 1939, were automatically referred to the Board.

From January 1, 1940, to December 31, 1945, a minimum Standard Profit of \$5,000 was established for all businesses. As of January 1, 1946, the minimum was increased by a provision that all Standard Profits below \$25,000 could be augmented by half the difference between the existing Standard Profit and \$25,000. This raised the minimum Standard Profit to \$15,000.

The Excess Profits Tax was not restricted to the taxing of purely "excess profits" as defined above but also imposed for several years a tax on total profits. The tax is levied under Section 3 of the Act at rates laid down in the Second Schedule to the Act; these rates from 1940 to 1947 have been as follows:

EXCESS PROFITS TAX ON CORPORATIONS

Calendar Year	
1940	12% of total profits or 75% of excess profits whichever is greater.
1941	22% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1943	12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.
1946	22% of total profits plus 20% of excess profits; beginning this year, "excess profits" are defined as profits in excess of 116 2/3% of Standard Profits or 117.241% in the case of consolidated returns.
1947	15% of excess profits.
1948	No tax payable.

Note:- Refundable Portion—Beginning on July 1, 1942, and ending December 31, 1945, those companies taxable at the 100% rate on excess profits are entitled to a refund of a portion of the tax paid. The Refundable Portion is defined as 20% of all profits in excess of 116 2/3% of standard profits. Further details and statistics relating to the refundable portion are contained in Section II of this report. The collections given in this section include collections of refundable portion.

Corporations having a taxable profit of less than \$5,000 before deduction of any salary or wages paid to a shareholder were not subject to the Excess Profits Tax prior to July 1, 1942. From July 1, 1942, to December 31, 1946, such corporations were subject to a 12% tax on total profits.

EXCESS PROFITS TAX ON PARTNERSHIPS OR INDIVIDUALS IN BUSINESS

Calendar Year	
1940	12% of total profits or 75% of excess profits whichever is greater.
1941	15% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—15% of total profits or 100% of excess profits whichever is greater.
1943	15% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.
1946	60% of excess profits; beginning this year "excess profits" are defined as profits in excess of 117.647% of "Standard Profits".
1947	No tax payable.

Note:- Refundable Portion—In the case of those taxable at the 100% rate on excess profits the refundable portion is 20% of all profits in excess of 117.647% of standard profits.

Partnerships or sole proprietorships earning less than \$5,000 per year before deduction for proprietor's salaries are not subject to Excess Profits Tax and in computing taxable income under the Act a maximum allowance of \$5,000 as a salary for each working proprietor may be allowed.

In the table below the tax collections from partners or sole proprietors are listed under the heading "Individuals."

TABLE D
SUBDIVISION OF COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940
BY FISCAL YEARS

Fiscal Year Ended March 31	Individuals	Corporations	Total
	\$	\$	\$
1941	147,989	23,847,280	23,995,269
1942	3,483,384	131,684,961	135,168,345
1943	11,380,178	443,200,499	454,580,677
1944	21,417,744	447,300,096	468,717,840
1945	24,186,853	441,618,504	465,805,357
1946	28,637,751	465,558,732	494,196,483
1947	27,652,448,	421,044,995	448,697,443
Totals	116,906,347	2,374,255,067	2,491,161,414

TABLE E

TAX COLLECTIONS BY PROVINCES

1942, 1943, 1944, 1945, 1946 and 1947 Fiscal Years

Province	Total Tax Collections					
	1942	1943	1944	1945	1946	1947
	\$	\$	\$	\$	\$	\$
Prince Edward Island....	912,841	1,723,750	2,274,882	2,970,042	3,046,361	2,915,343
Nova Scotia.....	14,690,032	31,404,762	41,972,053	41,733,353	40,224,137	35,128,396
New Brunswick.....	9,893,145	18,155,793	26,660,624	27,794,305	28,144,892	26,105,998
Quebec.....	200,522,959	434,742,868	492,710,468	442,982,576	414,059,164	412,119,383
Ontario.....	325,868,874	689,138,536	782,248,910	748,320,240	667,777,586	652,465,484
Manitoba.....	23,557,597	46,345,749	64,149,086	78,540,011	77,370,179	76,562,499
Saskatchewan.....	5,734,542	11,290,614	18,676,916	23,797,179	29,814,571	31,877,724
Alberta.....	15,255,346	29,185,685	48,230,819	51,558,252	52,886,092	57,922,492
British Columbia.....	55,530,474	115,345,851	156,984,799	136,735,686	139,183,322	139,958,403
Yukon.....	399,519	709,202	1,570,122	1,311,028	793,791	678,505
Head Office.....	2,607	22	16,027	71,550	73,235	-2,468*
Totals.....	652,367,936	1,378,042,832	1,635,494,706	1,555,814,222	1,453,373,330	1,435,731,759
Individual Income Tax Collections						
	1942	1943	1944	1945	1946	1947
	\$	\$	\$	\$	\$	\$
Prince Edward Island....	483,893	591,347	1,157,775	1,353,927	1,286,163	1,375,989
Nova Scotia.....	8,884,184	16,310,837	26,797,390	25,541,461	21,522,541	19,785,823
New Brunswick.....	5,834,096	8,816,323	13,366,548	13,947,842	13,381,600	13,640,645
Quebec.....	79,187,566	149,319,074	210,354,179	190,834,732	174,224,778	175,830,052
Ontario.....	146,906,862	261,167,282	380,379,713	364,791,086	316,744,114	314,936,990
Manitoba.....	13,002,356	22,061,338	34,840,084	36,867,765	36,599,998	36,565,759
Saskatchewan.....	4,425,455	8,177,793	14,525,921	17,703,639	22,487,369	23,435,170
Alberta.....	9,886,505	16,357,848	32,143,747	32,018,333	31,861,739	35,124,816
British Columbia.....	26,979,023	50,646,780	95,109,123	80,002,011	70,787,546	70,605,889
Yukon.....	281,792	466,421	891,392	809,903	581,050	668,039
Head Office.....	2,553	16	4,890	25,623	29,865	20,058
Totals.....	295,874,285	533,915,059	809,570,762	763,896,322	689,506,763	691,989,230
Corporation Income Tax Collections						
	1942	1943	1944	1945	1946	1947
	\$	\$	\$	\$	\$	\$
Prince Edward Island....	263,733	815,994	549,933	630,623	714,670	681,755
Nova Scotia.....	2,655,727	5,263,936	3,944,078	3,810,146	4,504,076	4,433,202
New Brunswick.....	2,308,780	3,271,427	3,930,395	3,806,036	3,151,310	3,306,712
Quebec.....	69,046,153	131,067,863	127,786,553	107,639,412	72,989,429	52,621,486
Ontario.....	90,846,409	167,189,766	138,565,206	124,137,103	99,021,902	93,462,446
Manitoba.....	5,379,018	9,835,211	10,159,911	11,261,897	11,235,517	11,661,440
Saskatchewan.....	640,489	1,161,615	1,325,798	1,792,769	1,563,345	2,207,142
Alberta.....	2,934,560	6,127,392	6,651,768	7,252,753	5,469,692	5,578,262
British Columbia.....	11,729,942	23,185,431	18,149,497	15,933,254	19,158,666	22,920,812
Yukon.....	30,834	51,082	304,438	93,929	—18,437*	—31,478*
Head Office.....	54	6	11,137	45,927	43,370	—22,526*
Totals.....	185,835,699	347,969,723	311,378,714	276,403,849	217,833,540	196,819,253

* Debit amount.

TABLE E—Continued

TAX COLLECTIONS BY PROVINCES

1942, 1943, 1944, 1945, 1946 and 1947 Fiscal Years

Province	Tax on Dividends and Interest—Collections					
	1942	1943	1944	1945	1946	1947
	\$	\$	\$	\$	\$	\$
Prince Edward Island....	54,827	25,981	74,497	55,636	114,290	52,199
Nova Scotia.....	132,740	142,245	137,976	122,896	128,126	124,592
New Brunswick.....	72,015	81,171	77,326	68,578	53,652	40,454
Quebec.....	8,370,613	8,313,456	8,023,661	9,804,395	10,168,384	10,882,159
Ontario.....	15,157,640	15,552,746	14,954,767	14,301,507	13,944,159	14,223,607
Manitoba.....	967,648	956,669	970,733	1,138,922	949,018	1,064,746
Saskatchewan.....	66,283	61,702	86,184	117,307	119,214	134,306
Alberta.....	139,143	285,787	215,077	248,292	294,678	464,636
British Columbia.....	1,648,613	1,284,369	1,125,569	1,145,560	1,051,362	1,441,131
Yukon.....	32,584	6,820	5,014	49,599	1,011	313
Totals.....	26,642,106	26,710,946	25,670,804	27,052,692	26,823,894	28,428,143
	Excess Profits Tax Collections					
	1942	1943	1944	1945	1946	1947
	\$	\$	\$	\$	\$	\$
Prince Edward Island....	107,475	274,137	450,206	872,172	902,864	719,199
Nova Scotia.....	2,934,395	9,431,877	10,649,031	11,736,105	13,490,704	10,026,981
New Brunswick.....	1,605,100	5,842,460	8,520,253	9,485,724	10,844,277	7,733,973
Quebec.....	39,971,887	140,288,745	139,662,464	128,505,685	151,002,358	156,788,724
Ontario.....	68,930,877	238,067,692	238,642,308	232,896,415	223,634,790	187,263,399
Manitoba.....	4,065,485	13,116,342	17,884,757	28,787,713	28,089,644	25,920,940
Saskatchewan.....	535,986	1,740,872	2,522,022	3,942,569	5,363,786	5,436,755
Alberta.....	2,118,544	6,069,346	8,786,159	11,355,106	14,597,651	15,329,459
British Columbia.....	14,844,652	39,567,305	41,233,984	37,869,095	46,046,530	39,444,227
Yukon.....	53,944	181,901	366,656	354,773	223,879	33,786
Totals.....	135,168,345	454,580,677	468,717,840	465,805,357	494,196,483	448,697,443
	Succession Duty Collections					
	1942	1943	1944	1945	1946	1947
	\$	\$	\$	\$	\$	\$
Prince Edward Island....	2,138	15,727	40,843	46,133	26,085	29,030
Nova Scotia.....	79,129	249,199	399,371	437,017	555,258	347,798
New Brunswick.....	67,557	142,227	323,156	315,054	691,630	946,049
Quebec.....	3,371,435	5,193,092	4,288,815	4,410,013	4,568,285	7,025,416
Ontario.....	3,003,417	6,243,663	8,016,707	9,413,142	12,483,331	11,083,701
Manitoba.....	106,113	354,307	231,991	349,936	450,440	660,877
Saskatchewan.....	21,434	144,201	203,046	226,632	264,325	369,539
Alberta.....	102,282	304,337	361,129	594,371	609,274	482,006
British Columbia.....	202,884	624,912	1,154,933	1,456,385	1,794,485	2,631,655
Yukon.....	185	1,818	—160*	2,114	4,460	—
Totals.....	6,956,574	13,273,483	15,019,831	17,250,797	21,447,573	23,576,071

* Debit amount.

COLLECTIONS ON A "TAXATION YEAR" BASIS

(i.e. relating the tax back to the year in which the income was received)

The previous collection tables reflected the total taxes collected during a Government Fiscal Year without regard to which particular Taxation Years the revenues apply. In the following table the collection of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding Taxation Year.

A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the Act. In the case of individuals the

Taxation Year is almost always a Calendar Year. In the case of a corporation the Taxation Year is the Calendar Year in which the company's fiscal period ends. Under the present system of collection, a substantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the Taxation Year, and the balance is collected in the three following years.

The general Head Office account for a Taxation Year is held open for statistical purposes for a period of three

TABLE F

INDIVIDUAL AND CORPORATION INCOME AND EXCESS PROFITS TAX COLLECTIONS BY TAXATION YEARS

Taxation Year	Individuals			Corporations		
	Income Tax	Excess Profits Tax	Total	Income Tax	Excess Profits Tax	Total
	\$	\$	\$	\$	\$	\$
1917	11,646,282	—	11,646,282	4,637,894	—	4,637,894
1918	18,451,139	—	18,451,139	7,958,131	—	7,958,131
1919	33,278,516	—	33,278,516	20,335,729	—	20,335,729
1920	39,214,266	—	39,214,266	35,730,601	—	35,730,601
1921	29,434,661	—	29,434,661	26,622,035	—	26,622,035
1922	24,656,682	—	24,656,682	26,862,248	—	26,862,248
1923	25,132,971	—	25,132,971	30,625,328	—	30,625,328
1924	24,531,166	—	24,531,166	31,631,290	—	31,631,290
1925	19,417,049	—	19,417,049	28,973,085	—	28,973,085
1926	21,474,946	—	21,474,946	31,195,304	—	31,195,304
1927	22,317,810	—	22,317,810	33,923,492	—	33,923,492
1928	26,059,863	—	26,059,863	41,658,016	—	41,658,016
1929	26,976,728	—	26,976,728	44,845,939	—	44,845,939
1930	26,748,223	—	26,748,223	37,294,532	—	37,294,532
1931	26,830,974	—	26,830,974	31,104,795	—	31,104,795
1932	28,590,083	—	28,590,083	26,499,449	—	26,499,449
1933	26,168,150	—	26,168,150	29,222,435	—	29,222,435
1934	34,134,623	—	34,134,623	44,524,671	—	44,524,671
1935	35,102,446	—	35,102,446	53,276,177	—	53,276,177
1936	39,653,609	—	39,653,609	67,149,110	—	67,149,110
1937	45,730,913	—	45,730,913	88,919,516	—	88,919,516
1938	42,358,966	—	42,358,966	74,076,529	—	74,076,529
1939	54,781,130	—	54,781,130	90,498,381	—	90,498,381
1940	152,245,616	4,533,451	156,779,067	151,394,634	102,518,315	253,912,949
1941	329,333,512	10,148,521	339,482,033	224,471,245	252,371,160	476,842,405
1942	391,194,438	18,543,654	409,738,092	270,204,989	396,478,331	666,683,320
1943	825,781,811	25,375,690	851,157,501	278,507,805	458,896,881	737,404,686
1944	809,113,007	27,850,327	836,963,334	231,004,405	431,502,987	662,507,392
1945*	662,708,893	24,850,993	687,559,886	236,358,608	429,078,091	665,436,699
1946*	582,137,856	5,567,628	587,705,484	182,022,563	277,940,113	459,962,676
1947*	77,585,639	36,083	77,621,722	19,516,761	25,469,189	44,985,950
Totals	4,512,791,968	116,906,347	4,629,698,315	2,501,045,697	2,374,255,067	4,875,300,764

* The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1945 account and substantial additions to the 1946 and 1947 accounts.

years. Thereafter, any taxes collected for a "closed" year are credited to a "Combined Years Account". As of March 31, 1947, general Head Office accounts were open for the Taxation Years 1947, 1946 and 1945 and the "Combined Account" was known as 1917-44. All collections in the Combined Account are, in the table above, credited to the last year in the Combined Account which in the case above is 1944. In the succeeding year the "Combined Account" will be known as 1917-45 and all the collections in this account for a twelve-month period will be credited to 1945. The collections received in the Combined Account are relatively small and as each Taxation Year eventually

receives the "combined" revenues for a twelve-month period it is not believed that this procedure materially affects the comparative table and it has the advantage of permanently closing off a Taxation Year for general statistical purposes. It is not to be understood from the foregoing description that the account of an individual taxpayer is closed off for any Taxation Year until full payment is received.

The foregoing table distributes the collections from individual and corporation income and excess profits tax on a Taxation Year basis. It will be noted that the collections for the last three years are still open.

ADJUSTMENT OF CORPORATION TAX BETWEEN INCOME TAX AND EXCESS PROFITS TAX

The Income War Tax Act and the Excess Profits Tax Act, 1940, levy separate taxes on the same amount of corporation income. In a few instances the income of a corporation for income tax purposes differs slightly from the income subject to excess profits tax but by and large it is the same income. The two taxes are remitted simultaneously each month by the tax paying corporation through the medium of a single cheque. This cheque should be accompanied by a prescribed form indicating the amount of the remittance to be credited to income tax and the amount to be credited to excess profits tax. The division of the remittance into the two separate taxes, however, is not always reported by the taxpayer and in such cases the local offices credit the entire collection or an excessive proportion to income tax. Later on, when the company is assessed a transfer is made out of income tax and into excess profits tax so that the liability for each tax is covered by the collections previously received.

It follows from the above account that for a period of time too much over all revenue was reported for corporation income tax at the expense of excess profits tax and further, that in time the reverse trend will develop as substantial transfers are made out of income tax and into excess profits tax to correct the previous anomaly. A time lag of from one to three years may occur before the true distribution between the two taxes is adjusted in the books of the Department. Meanwhile, those who may be studying the comparative productivity of the two taxes might be misled by the currently reported allocation.

It is not possible for the Department to ascertain the true distribution until all corporation taxpayers are assessed in respect of each successive taxation year but an approximate adjustment can be made on the basis of assessments to date. For the convenience of those who may be interested in this matter an estimated adjustment follows below.

TABLE G
ADJUSTED CORPORATION TAX COLLECTIONS

Taxation Year	Income Tax	Excess Profits Tax	Total
1940.....	\$126,604,795	\$127,308,154	\$253,912,949
1941.....	183,009,878	293,832,527	476,842,405
1942.....	225,569,544	441,113,776	666,683,320
1943.....	224,262,250	513,142,436	737,404,686
1944.....	208,350,381	454,157,011	662,507,392
1945*	210,386,736	455,049,963	665,436,699
1946*	182,022,563	277,940,113	459,962,676

*The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete.

TABLE H
COLLECTIONS 1946-47 FISCAL YEAR
BY DISTRICTS AND PROVINCES

PROVINCE AND DISTRICT	GENERAL INCOME TAX		Tax on Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27
	Individuals Sect. 9 (1)	Corporations Sect. 9 (2)		
	\$	\$	\$	\$
Prince Edward Island:				
Charlottetown District.....	1,375,989.20	681,755.14	52,199.14	692.60
Nova Scotia:				
Halifax District.....	19,785,822.79	4,433,201.72	124,591.87	4,944.89
New Brunswick:				
Saint John District.....	13,640,644.61	3,306,711.98	40,454.25	1,753.80
Quebec:				
Quebec District.....	16,433,880.11	3,118,089.10	135,085.47	72,187.17
Montreal District.....	153,292,035.34	48,041,389.08	10,747,073.16	598,343.58
Ottawa District.....	6,104,136.58	1,462,008.28	—	—
Total.....	175,830,052.03	52,621,486.46	10,882,158.63	670,530.75
Ontario:				
Ottawa District.....	57,398,770.94	10,206,932.83	1,039,027.48	30,304.53
Kingston District.....	3,560,008.06	1,047,700.79	15,852.14	3,585.23
Belleville District.....	5,018,503.06	868,272.85	21,395.92	6,927.86
Toronto District.....	158,287,236.44	51,196,722.21	11,203,403.03	413,740.48
Hamilton District.....	47,474,454.68	14,654,020.92	515,647.73	155,408.85
London District.....	34,341,072.98	13,663,538.37	1,384,715.79	315,852.72
Fort William District.....	8,856,944.19	1,825,257.84	43,564.78	2,708.57
Total.....	314,936,990.35	93,462,445.81	14,223,606.87	928,528.24
Manitoba:				
Winnipeg District.....	36,565,758.69	11,661,440.02	1,064,746.25	14,109.64
Saskatchewan:				
Regina District.....	14,728,268.16	1,466,172.60	83,847.31	11,706.51
Saskatoon District.....	8,706,902.54	740,969.13	50,458.54	342.13
Total.....	23,435,170.70	2,207,141.73	134,305.85	12,048.64
Alberta:				
Calgary District.....	18,804,273.03	4,421,618.88	412,237.22	27,149.22
Edmonton District.....	16,320,542.97	1,156,643.63	52,398.84	3,100.72
Total.....	35,124,816.00	5,578,262.51	464,636.06	30,249.94
British Columbia:				
Vancouver District.....	70,605,888.73	22,920,811.94	1,441,130.80	42,232.79
Yukon.....	668,038.95	(31,478.12)	313.18	2,911.16
Head Office.....	20,058.33	(22,525.88)	—	—
CANADA.....	691,989,230.38	196,819,253.31	28,428,142.90	1,708,002.45

Figures in brackets () constitute a debit amount.

TABLE H
COLLECTIONS 1946-47 FISCAL YEAR
BY DISTRICTS AND PROVINCES

Gift Tax Sect. 88	Deferred Tax Sect. 9A (1) (b)	Tax on Private Companies Sect. 96	Total Income War Tax Act	Excess Profits Tax Act	Dominion Succession Duty Act	Grand Total
\$	\$	\$	\$	\$	\$	\$
10,950.19	62.74	45,464.40	2,167,113.41	719,199.18	29,030.00	2,915,342.59
10,350.23	8,877.18	385,828.01	24,753,616.69	10,026,981.40	347,797.77	35,128,395.86
12,661.74	(6,084.13)	429,833.49	17,425,975.74	7,733,973.03	946,049.51	26,105,998.28
58,786.38	15,871.60	332,783.45	20,166,683.28	9,244,041.70	353,804.55	29,764,529.53
182,842.32	354,318.13	7,356,413.50	220,572,415.11	145,328,706.29	6,147,131.92	372,048,253.32
—	—	—	7,566,144.86	2,215,976.21	524,479.20	10,306,600.27
241,628.70	370,189.73	7,689,196.95	248,305,243.25	156,788,724.20	7,025,415.67	412,119,383.12
14,012.48	63,480.03	1,227,487.88	69,980,016.17	18,238,078.97	2,434,956.19	90,653,051.33
3,015.46	791.96	1,664,242.75	6,295,196.39	2,455,323.89	151,969.00	8,902,489.28
8,325.56	288.25	54,339.01	5,978,052.51	1,559,508.57	137,318.72	7,674,879.80
802,376.78	349,786.75	22,701,665.54	244,954,931.23	112,283,825.48	6,089,985.24	363,328,741.95
35,570.10	42,886.58	1,830,803.46	64,708,792.32	25,893,288.41	1,157,424.66	91,759,505.39
15,601.92	23,475.52	1,193,657.84	50,937,915.14	24,118,325.33	1,050,582.49	76,106,822.96
378.00	(373.27)	535,000.39	11,263,480.50	2,715,048.27	61,464.80	14,039,993.57
879,280.30	480,335.82	29,207,196.87	454,118,384.26	187,263,398.92	11,083,701.10	652,465,484.28
42,448.21	23,495.47	608,683.27	49,980,681.55	25,920,939.89	660,877.31	76,562,498.75
3,057.06	4,953.62	105,725.14	16,403,730.40	3,272,946.24	184,320.48	19,860,997.12
3,570.91	(39.28)	165,495.63	9,667,699.60	2,163,808.07	185,218.61	12,016,726.28
6,627.97	4,914.34	271,220.77	26,071,430.00	5,436,754.31	369,539.09	31,877,723.40
21,014.40	3,827.03	596,891.31	24,287,011.09	10,029,338.90	295,538.99	34,611,888.98
8,765.25	2,011.02	280,553.79	17,824,016.22	5,300,120.39	186,466.54	23,310,603.15
29,779.65	5,838.05	877,445.10	42,111,027.31	15,329,459.29	482,005.53	57,922,492.13
305,059.33	114,081.51	2,453,315.59	97,882,520.69	39,444,227.37	2,631,655.24	139,958,403.30
101.64	316.61	4,515.68	644,719.10	33,785.82	(.49)	678,504.43
—	—	—	(2,467.55)	—	—	(2,467.55)
1,538,887.96	1,002,027.32	41,972,700.13	963,458,244.45	448,697,443.41	23,576,070.73	1,435,731,758.59

SECTION II
CORPORATION STATISTICS

CORPORATION STATISTICS — 1945 TAXATION YEAR

A total of 31,807 returns of companies for the 1945 Taxation Year have been received and analyzed for statistical purposes. In the 1944 year 29,292 returns were examined and the principal figures for the two years compare as follows:

Item	1945 Taxation Year	1944 Taxation Year
TAXABLE COMPANIES:		
Number of Companies reporting a profit.....	21,331	20,023
Profit reported.....	\$1,198,791,000.	\$1,194,113,000.
Income Tax declared.....	212,504,000.	213,097,000.
Excess Profits Tax declared.....	460,791,000.	461,839,000.
Less: Refundable Portion of Tax.....	67,482,000.	68,621,000.
Net Excess Profits Tax.....	393,309,000.	393,218,000.
Number of Companies reporting a loss.....	8,601	7,709
Loss reported.....	\$ 38,740,000.	\$ 35,793,000.
EXEMPT COMPANIES:		
Number of Companies reporting a profit.....	1,396	1,214
Profit reported.....	\$ 13,359,000.	\$ 13,108,000.
Number of Companies reporting a loss.....	479	346
Loss reported.....	\$ 1,297,000.	\$ 750,000.

The 1945 statistics are analyzed by industrial and income classes in Tables A to H which follow but there is no corresponding 1944 data included because such a comparison would involve doubling the length of the tables. However, those who wish to make such comparisons are referred to "Taxation Statistics—April 1946".

All figures included in this section are as declared by the taxpayer without the scrutiny or revision of the district or Head Office assessing branches.

Basic Information and Definitions

COMPANIES INCLUDED—All companies filing a T.2 corporation income tax return are included whether taxable under the Act or exempt and whether recording a profit for the year or a loss. The final date for filing 1945 returns was June 30, 1946. The statistical section held its records open until December 9, 1946, in order to include all late or amended returns but any returns received after that date were excluded. A few companies, estimated at less than 1%, are excluded as a result of this policy.

PERIOD COVERED—The period covered is the 1945 Taxation Year which embraces all company returns for fiscal periods **ending** between January 1, 1945, and December 31, 1945. Except where a company's fiscal year ends on December 31, 1945, the data pertains partially to the 1944 calendar year and partially to the 1945 calendar year. All companies were coded as to whether the major portion of the fiscal period occurred in 1944 or 1945. The relative division between these two calendar years is indicated in Table "B" hereunder.

STATISTICAL PROCEDURE—Information from unassessed T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section and entered on a "transcript card". Information on the "transcript card" is converted to three punch cards, a tax card, a balance sheet card and an income card. Information on the three punch cards is accumulated mechanically thereafter.

INACTIVE COMPANIES—For the purpose of this report an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature, of less than \$1,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend over \$1,000 on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities having a value in excess of \$25,000.

FULLY TABULATED COMPANIES—A fully tabulated company is one for which full statistics have been extracted covering taxes, balance sheet information and income data. Companies not fully tabulated are those filing returns from which it has been possible to extract statistics covering taxes only. Similarly, only the tax card is completed for inactive companies.

Companies filing very scanty interim returns cannot be fully tabulated until the amended return is received; however, interim returns which are complete except for minor adjustments are fully tabulated. The returns of chartered banks and insurance companies are not fully tabulated.

Many foreign companies with branch offices in Canada do not prepare or submit complete financial statements covering purely Canadian operations. Consequently it has not been possible to compile financial statistics of a number of active taxable companies because of the influence of operations outside of Canada.

The fact that in some instances it has not been possible to tabulate balance sheet and income data accounts for the difference in the number of companies covered in Tables "C", "D", and "E", hereunder, and those summarized in Tables "G" and "H". Those companies which have not been fully tabulated comprise 7.1% of all active taxable companies.

INDUSTRIAL CLASSES—Each company has been assigned to an industrial classification by the statistical section on the basis of information given in the tax return. The structure of the codes is based on the "Industrial Classification Manual" issued by the Department of Labour but has been adapted in some respects to the requirements of this Department. The coding originally assigned to each company has been continued automatically unless there is clear evidence that a change is necessary.

In the case where a company's activities are diversified its classification is based on volume of sales.

INCOME CLASSES—Each company is coded to an income class on the basis of the amount of current year profit reported by the company for the 1945 Taxation Year. Companies which reported expenses exactly equal to income and therefore show neither a profit nor a loss are coded as loss companies.

CURRENT YEAR PROFIT—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1945 Taxation Year. Dividends received from other Canadian corporations are non-taxable under the Act **and are therefore not included in this figure.** The current year profit may be subject to a deduction for a loss sustained in the preceding year so that it does not necessarily represent the final taxable profit for the year.

PRIOR YEAR LOSS—This figure represents the amount of loss for the 1943 or 1944 Taxation Year which, under Section 5 (p) of the Act, has been deducted from the current year (1945) profit in order to arrive at the net taxable income for 1945.

NET TAXABLE INCOME—This figure represents the amount of income subject to tax in the 1945 Taxation Year and consists of the current year profit less the prior year loss.

CURRENT YEAR LOSS—This constitutes the loss reported by the taxpayer during the 1945 Taxation Year, after deducting dividends received from other Canadian corporations.

LOSS DEDUCTED FROM PRIOR YEAR PROFIT—This figure represents the loss reported by the taxpayer during the 1945 Taxation Year which may be carried back against profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon 1944 profits.

LOSS DEDUCTIBLE FROM FUTURE PROFITS—This figure represents loss reported during the 1945 Taxation Year which may be deducted from profits earned during the following three years.

INCOME TAX DECLARED—This is the income tax payable upon the net taxable income. In the case of unconsolidated returns the rate of tax is 18%; for companies filing consolidated returns the tax is 20%, and in the case of non-resident owned investment companies the rate is 22½%. In a few instances the liability is reduced by tax credits for taxes paid abroad, capital expenditure allowances, or war risk insurance.

EXCESS PROFITS TAX DECLARED—This is the excess profits tax payable upon the net taxable income. In the 1945 Taxation Year the rate of E.P.T. was:

- (i) 12% of net taxable income (Part III) plus the larger of:
- (ii) 10% of net taxable income (Part I),
or
- (iii) 100% of excess profits i.e., the excess of net taxable income over standard profit (Part II).

In computing excess profits a deduction of 30% is made, representing the over all flat 18% income tax and the 12% excess profits tax payable under Part III which, if not deducted, would combine to render a 130% tax on profits in excess of standard profit. The practical effect of the 30% deduction is to make the alternative tax the greater of:

10% of net taxable income (Part I)

or

70% of net taxable income after deducting the standard profit (Part II), i.e., 70% of net taxable income minus 70% of standard profit.

Companies earning less than \$5,000 before deducting payments to shareholders as wages or otherwise are not subject to Part I or Part II of the excess profits tax; their net tax is limited to the 12% payable under Part III.*

STANDARD PROFITS—Standard profit is defined in the Excess Profits Tax Act, 1940, as the average yearly profit earned by the taxpayer in the calendar years 1936 to 1939. However, if profits in one of those four years falls below 50% of the average in the remaining three years, the average for the three years may be used.

* NOTE: For those making a study of the excess profits tax it is of value to know at what point the tax under Part II equals the tax under Part I. By use of algebraic symbols and equating the two taxes the "breaking point" is established as follows (where "X" represents net taxable income and "Y" represents the standard profit):

Tax Under Part I	Is Assumed to Be Equal to	Tax Under Part II
10% of X	=	70% of (X-Y)
$\frac{1}{10}$ X	=	$\frac{7}{10}$ X - $\frac{7}{10}$ Y
$\frac{7}{10}$ Y	=	$\frac{6}{10}$ X
$\frac{7}{10}$ Y	=	6 X
$\frac{7}{6}$ Y	=	X
$Y + \frac{1}{6}$ Y	=	X

In effect this means that when the year's profit exceeds the standard profit by one sixth then Part II, or the 100% tax, is applicable; conversely when the year's profit falls short of being one sixth larger than the standard profit the 10% tax is applicable. Since the fraction one-sixth is equivalent to 16-2/3% the so called breaking point is 116-2/3% of standard profit. This is a rather important figure in studying the excess profits tax and will be referred to later on in this report.

Losses in one year are not deducted from profits of other years in determining the average but the year is included in dividing through to obtain the average.

If a company considers itself to have been depressed during the standard period it may temporarily claim a higher standard profit based on the capital employed in the business or, under special circumstances, based on the normal profits of other firms engaged in the same or an analogous class of business. Such claims must finally be approved, rejected, or amended by the Board of Referees. Until the standard profit claim is finally settled the taxpaying company files its tax return and pays its tax on the basis of the claimed standard profit. It is believed that a fair proportion of the 1945 returns covered in this report are in this class so that the final liability for excess profits tax may differ from the published figures. For the most part, only companies taxable under Part II of E.P.T. would be subject to this adjustment though it is possible that a taxpayer could be carried out of Part I and into Part II as a result of an awarded standard profit being less than the standard profit claimed by the taxpayer.

Only the standard profit of companies taxable under Part II have been compiled by the statistical section.

All companies are deemed to have a minimum standard profit of \$5,000 so that no company is taxable under Part II unless its net taxable income exceeds \$5,833.33 (i.e., the minimum standard of \$5,000 plus one-sixth).

REFUNDABLE PORTION—This constitutes the portion of the excess profits tax which is refundable by the Crown to the taxpayer. Only those companies taxable under Part II (100%) qualify for a refundable portion. The amount refundable in the 1945 Taxation Year is 20% of the profits above the point where the tax under Part II exceeds the tax under Part I. As outlined above, that point is 116-2/3% of standard profits. The refundable portion is therefore 20%, or a fifth, of all profits in excess of 116-2/3% of standard profits.*

PENSION DEDUCTIONS CLAIMED—The amount compiled under this heading was extracted from item 16 (h) (a) (1) of the 1945 T.2 questionnaire covering pension deductions claimed by corporations in respect of wages in the 1945 Taxation Year. The amount claimed in

respect of wages for earlier years as shown in item 16 (h) (b) (2) of the questionnaire is also included.

CHARITABLE DONATIONS—The amount compiled under this heading was extracted from item 27 of form T.2 or from separate statements submitted by the taxpayer.

CASH—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

SECURITIES—This classification includes stocks, bonds, mortgages, notes, agreements for sale, **plus the refundable portion of excess profits tax.** Where financial statements or other circumstances suggest that an investment is of a permanent nature, such as in a subsidiary company, the entry is under "other assets".

RECEIVABLES—This figure includes accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

INVENTORIES—This includes office stationery and supplies as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

FIXED ASSETS—This includes land and all tangible assets subject to depreciation including alterations and improvements if capitalized. The asset is entered gross before depreciation.

OTHER ASSETS—This includes any asset or debit account not classified elsewhere including prepaid expenses, organization expenses, bond discount, goodwill, leases, contracts, rights, investment in allied companies, cash value of life insurance, loans to employees, officers or shareholders.

BANK LOANS—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the uncovered portion is entered under bank loans.

PAYABLES—This category includes all accounts or bills payable incurred in the normal course of business.

* NOTE: The definition of the refundable portion given above does not explain its full significance inasmuch as the final effect of the refundable portion is to return one third of the "net" tax collected by virtue of the 100% rate. The expression "net" in this context means the amount collected by the 100% rate on excess profits over and above what would have been collected by the alternative 10% tax on total profits. This may be demonstrated as follows:

- A. As stated earlier the actual tax payable under Part II is 70% of net taxable income minus 70% of standard profit.
- B. The tax payable under Part I is 10% of net taxable income.
- C. Therefore, the tax under Part II exceeds that under Part I by the difference which is 60% of net taxable income minus 70% of standard profit.
- D. By definition the refundable portion is 20% of all profits in excess of 116-2/3% of standard profits. This can be restated as 20% of net taxable income minus 23-1/3% of standard profit.
- E. It will be noted that quantity "D" is exactly one third of quantity "C" which indicates that the refundable portion is one-third of the additional tax levied by virtue of Part II over and above what would have been levied under the alternative Part I.

OTHER CURRENT LIABILITIES—This category includes deferred income, deposits on contracts, loans received from officers or shareholders of a current nature.

FUNDED DEBT—This figure includes bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

DEPRECIATION RESERVE—This category includes depreciation, depletion, or any other reserve set up to reflect the decline in value of a tangible asset except bad debt reserve, investment reserve, or inventory reserve.

CAPITAL STOCK—All classes of outstanding capital stock are included.

SURPLUS—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.

DEFICIT—Earned or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet the figures are offset and only a net deficit or net surplus is entered.

GROSS SALES OR REVENUE—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases. Capital profits are not added to gross revenue. Inter-branch or inter-departmental sales are eliminated wherever possible.

In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

RENTALS RECEIVED

BOND INTEREST RECEIVED

NON-TAXABLE DIVIDENDS RECEIVED

TAXABLE DIVIDENDS RECEIVED

These items are believed to be self-explanatory. The information is extracted from the replies to specific questions appearing in the T. 2 Return. If the

BOND & MORTGAGE INTEREST PAID questions are not answered the profit & loss account is examined.

RENTALS PAID

DEPRECIATION CHARGED—The figure used here is the amount of depreciation claimed by the taxpayer as a deduction in determining net taxable income.

DEPLETION CHARGED—Depletion is an allowable charge in the case of companies operating a mine, oil or gas wells, or timber limits.

DIVIDENDS CHARGED—This figure covers the amount of dividends charged for the year in the profit and loss or surplus accounts. No distinction is made between cash or stock dividends or whether the dividend remained unpaid at the end of the year.

CAPITAL EXPENDITURES—This figure has been compiled to indicate the annual capitalized expenditure on depreciable fixed assets. The information is extracted from item 30 of the T.2 Return or item 20 of the T.2 questionnaire. If special schedules are submitted in reply to these questions the information is taken from the schedules. The acquisition of land is not normally included in this figure.

STATISTICS ON A PROVINCIAL BASIS—Corporation statistics are presented herein on a provincial basis in conformity with previous reports but it should be pointed out that the figures contain an unavoidable bias in favour of the central provinces, Ontario and Quebec. This is caused by many large companies which operate across Canada filing their tax return in either of these two provinces.

EXEMPT COMPANIES—An exempt company as covered in this report is one which files a return and claims exemption. No attempt has been made to confirm with the legal or assessing sections as to whether the taxpayer is, in fact, exempt. Furthermore, many corporate organizations having established their exempt status in the past have not been called upon to file a tax return. Therefore, the statistics are not complete in respect of all exempt companies or organizations, but only in respect of those filing returns.

Section 4 of the Income War Tax Act defines the type of companies or organizations which are exempt from tax. Personal Corporations are exempted from the corporation tax under Section 21 (9) but the shareholders must concurrently pay personal income tax on the income of such Personal Corporation whether the income is distributed to them or not.

1945 TAXATION YEAR

(All money figures in thousands of dollars)

	Companies Reporting a Profit							Companies Reporting a Loss				
	Total No. of Com- panies	No. of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refund- ible Portion	No. of Com- panies	Current Year Loss	Loss Deducted from Prior Year Profit	Loss Deduct- ible from Future Profits
Companies Taxable Under the Income War Tax Act												
ACTIVE COMPANIES			\$	\$	\$	\$	\$	\$		\$	\$	\$
Fully Tabulated Established.	23,112	18,734	1,126,392	2,047	1,124,345	200,304	437,280	65,102	4,378	27,340	1,535	25,805
Fully Tabulated — Newly Incorporated.....	2,197	1,331	10,003	—	10,003	1,802	2,336	69	866	2,029	—	2,029
SUB TOTAL—FULLY TABULATED.	25,309	20,065	1,136,395	2,047	1,134,348	202,106	439,616	65,171	5,244	29,369	1,535	27,834
Not Fully Tabulated—Estab- lished.....	1,542	796	60,642	744	59,898	10,084	20,790	2,301	746	8,035	55	7,980
Not Fully Tabulated—Newly Incorporated.....	138	30	177	—	177	32	37	—	108	42	—	42
Not Fully Tabulated—Filing Interim Returns.....	240	60	1,480	—	1,480	266	336	10	180	233	—	233
TOTAL ACTIVE TAXABLE COM- PANIES.....	27,229	20,951	1,198,694	2,791	1,195,903	212,488	460,779	67,482	6,278	37,679	1,590	36,089
ADD: INACTIVE TAXABLE COM- PANIES.....	2,703	380	97	7	90	16	12	—	2,323	1,061	15	1,046
TOTAL TAXABLE COMPANIES.....	29,932	21,331	1,198,791	2,798	1,195,993	212,504	460,791	67,482	8,601	38,740	1,605	37,135
Companies Exempt Under the Income War Tax Act (a)												
Personal Corporations.....	898	719	7,547	—	(b) 3	(b) 1	—	—	179	692	—	—
Co-operative and Mutual Companies.....	714	511	5,239	—	—	—	—	—	203	256	—	—
Charitable, Educational, Reli- gious, Social Organizations, Clubs, Etc.....	175	85	352	—	—	—	—	—	90	274	—	—
Resident Owned Foreign Com- panies.....	78	78	—	—	—	(c) 8	—	—	—	—	—	—
Mining Companies—Entering Production; Municipal or Provincially Owned Com- panies.....	10	3	221	—	—	—	—	—	7	75	—	—
TOTAL TAX EXEMPT COMPANIES.	1,875	1,396	13,359	—	3	9	—	—	479	1,297	—	—
GRAND TOTAL—TAXABLE AND EXEMPT.....	31,807	22,727	1,212,150	2,798	1,195,996	212,513	460,791	67,482	9,080	40,037	1,605	37,135

(a) For further particulars on exempt companies, see page 2.

TABLE B
ALLOCATION OF INCOME BY CALENDAR YEARS

(All money figures in thousands of dollars)

	Companies Reporting a Profit										Companies Reporting a Loss			
	Total No. of Companies	No. of Companies	% of Total	Current Year Profit	% of Total	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	No. of Companies	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deductible From Future Profits
				\$		\$	\$	\$	\$	\$		\$	\$	\$
ALLOCATION OF 1945 TAXATION YEAR INCOME BY CALENDAR YEARS														
1944 Calendar Year.....	6,587	5,178	24.7	214,162	17.9	619	213,543	38,692	92,327	15,622	1,409	7,238	314	6,924
1945 Calendar Year.....	20,642	15,773	75.3	984,532	82.1	2,172	982,360	173,796	368,452	51,860	4,869	30,441	1,276	29,165
1945 Taxation Year.....	27,229	20,951	100.0	1,198,694	100.0	2,791	1,195,903	212,488	460,779	67,482	6,278	37,679	1,590	36,089
ALLOCATION OF 1944 TAXATION YEAR INCOME BY CALENDAR YEARS—(AS PREVIOUSLY REPORTED)														
1943 Calendar Year.....	6,221	4,908	24.9	192,876	16.2	745	192,131	34,832	83,660	14,411	1,313	5,941	131	5,810
1944 Calendar Year.....	19,086	14,829	75.1	1,001,169	83.8	2,040	999,128	178,255	378,171	54,210	4,257	29,852	522	29,330
1944 Taxation Year.....	25,307	19,737	100.0	1,194,045	100.0	2,785	1,191,259	213,087	461,831	68,621	5,570	35,793	653	35,140
RESULTING COMBINED 1944 CALENDAR YEAR INCOME														
1945 Taxation Year.....	6,587	5,178	25.9	214,162	17.6	619	213,543	38,692	92,327	15,622	1,409	7,238	314	6,924
1944 Taxation Year.....	19,086	14,829	74.1	1,001,169	82.4	2,040	999,128	178,255	378,171	54,210	4,257	29,852	522	29,330
1944 Calendar Year.....	25,673	20,007	100.0	1,215,331	100.0	2,659	1,212,671	216,947	470,498	69,832	5,666	37,090	836	36,254

EXPLANATORY NOTE:—As indicated in the introductory text to Section II under "Period Covered", the 1945 Taxation Year includes any company fiscal year ending between January 1—December 31, 1945. In the case of companies whose annual fiscal year ended prior to June 30, 1945, it follows that the major portion of their business year fell within the 1944 Calendar Year. Where the company fiscal year ends after June 30, 1945, the major portion of the business year falls within the 1945 Calendar Year.

The first section of the table above divides the 1945 Taxation Year into these two Calendar Year classes. A similar sub-division was published a year ago in respect of the 1944 Taxation Year and is included again as section two.

The third section of the table combines the figures for the 1944 Calendar Year some of which were reported in the 1944 Taxation Year and the remainder in the 1945 Taxation Year. These combined figures constitute the best available approximation of profits earned purely within the 1944 Calendar Year.

TABLE C

**Distribution of 27,229 Active Taxable Companies Reporting a Profit or Loss
by Industrial Divisions and Major Industrial Class
1945 TAXATION YEAR**

Industrial Division Major Industrial Class	COMPANIES REPORTING A PROFIT										Companies Reporting a Loss			
	No. of Com- panies	Current Year Profit (000)	Prior Year Loss Deduct- ed (000)	Net Taxable Income (000)	Income Tax Declared (000)	Excess Profits Tax Declared (000)	Combined Income and Excess Profits Tax (000)	Effective Rate of Com- bined Tax (%)	Refund- able Portion (000)	Pension Deduct- ions Claimed (000)	Chari- table Dona- tions Claimed (000)	No. of Com- panies	Total Loss Re- ported (000)	Chari- table Dona- tions Claimed (000)
Agriculture, Fishing and Forestry:		\$	\$	\$	\$	\$	\$	%	\$	\$	\$		\$	\$
General Agriculture.....	140	2,040	29	2,011	360	759	1,119	55.6	109	10	8	120	523	1
Specialized Agriculture.....	59	542	30	512	92	203	295	57.6	31	—	3	43	111	1
Fishing.....	23	318	18	300	54	150	204	68.0	27	—	1	8	10	—
Forestry.....	123	1,940	100	1,840	334	562	896	48.7	55	—	15	114	2,170	1
Total Agriculture, Fishing and Forestry	345	4,840	177	4,663	840	1,674	2,514	53.9	222	10	27	285	2,814	3
Mining:														
Gold Mining.....	49	26,418	74	26,344	4,684	5,807	10,491	39.8	7	385	161	30	2,313	9
Other Metal Mining.....	13	46,452	3	46,449	8,241	13,476	21,717	46.8	1,088	4,192	261	10	538	1
Coal Mining.....	38	1,531	87	1,444	260	410	670	46.4	31	—	8	50	789	3
Oil, Gas and Naphtha.....	58	2,092	3	2,089	241	280	521	24.9	2	57	14	84	299	2
Oil & Gas Royalty Syndicates-Trustee Returns	58	431	18	413	74	90	164	39.7	—	—	—	30	31	—
Other Non-Metallic Minerals.....	58	3,800	20	3,780	680	1,189	1,869	49.4	121	54	19	48	337	1
Mining Development Companies.....	(a)	—	—	—	—	—	—	—	—	—	—	461	512	7
Oil Development Companies.....	4	182	—	182	28	34	62	34.1	—	—	—	32	284	—
General Prospecting & Mining Service.....	37	1,095	1	1,094	189	268	457	41.8	14	1	6	68	312	3
Total Mining.....	315	82,001	206	81,795	14,397	21,554	35,951	44.0	1,263	4,689	469	813	5,415	26
Manufacturing:														
Meat Packing.....	54	11,384	5	11,379	1,951	3,599	5,550	48.8	431	422	56	15	235	1
Dairy Products.....	119	2,140	1	2,139	385	892	1,277	59.7	144	5	24	43	77	—
Canning and Preserving Fruits and Vegetables.	99	8,243	78	8,165	1,470	3,585	5,055	61.9	599	199	32	20	157	—
Grain Mill Products.....	97	12,107	3	12,104	2,190	3,966	6,156	50.9	435	542	130	38	123	1
Bakery Products.....	126	7,872	3	7,869	1,325	3,610	4,935	62.7	684	32	63	33	116	1
Sugar Refining.....	6	4,868	—	4,868	909	1,330	2,239	46.0	61	77	62	—	—	—
Confectionery and Related Products.....	59	5,976	1	5,975	1,074	2,734	3,808	63.7	491	90	65	7	25	—
Non-Alcoholic Beverages.....	82	6,558	73	6,485	1,167	1,614	2,781	42.9	63	11	24	24	157	1
Alcoholic Beverages.....	94	53,546	—	53,546	9,644	27,095	36,739	68.6	5,133	855	605	7	27	—
Miscellaneous Food Products.....	97	6,605	3	6,602	1,183	2,879	4,062	61.5	478	113	38	13	59	1
Tobacco.....	27	12,334	—	12,334	2,220	4,183	6,403	51.9	491	162	33	10	62	—
Fish Canning and Curing.....	55	3,642	38	3,604	646	1,681	2,327	64.6	302	14	35	13	71	1
Cotton Textile Mills.....	64	12,490	—	12,490	2,220	3,878	6,098	48.8	381	375	110	10	13	—

Rayon and Silk Textile Mills.....	24	7,359	—	7,359	1,334	3,805	5,139	69.8	728	33	59	—	—	—
Woollen and Worsted Textile Mills.....	63	5,282	37	5,245	943	1,841	2,784	53.1	229	27	69	10	93	1
Knitting Mills.....	118	9,982	37	9,945	1,796	4,367	6,163	61.7	721	47	93	(b)	—	—
Other Textile Mill Products.....	116	7,400	75	7,325	1,311	2,775	4,086	55.8	387	46	85	19	70	1
Apparel and Finished Textile Goods.....	728	13,991	5	13,986	2,517	6,356	8,873	63.4	1,099	114	366	52	153	4
Fur Goods and Products.....	94	1,060	7	1,053	182	408	590	56.0	62	3	31	5	20	1
Saw Mills.....	261	12,208	26	12,182	2,223	4,711	6,934	56.9	682	47	97	112	947	12
Planing and Plywood Mills.....	114	4,235	28	4,207	757	1,518	2,275	54.1	198	5	29	26	106	1
Furniture.....	169	5,468	6	5,462	983	2,750	3,733	68.3	520	12	75	27	59	1
Wooden Containers.....	66	3,096	—	3,096	557	1,550	2,107	68.1	272	—	36	16	90	1
Morticians Goods.....	19	201	—	201	39	63	102	50.7	7	—	2	(b)	—	—
Miscellaneous Wood Products.....	74	2,649	8	2,641	475	1,149	1,624	61.5	189	—	13	35	215	2
Pulp and Paper Mills.....	64	40,485	34	40,451	7,328	12,014	19,342	47.8	970	1,428	286	8	202	—
Converted Paper Products.....	171	11,007	3	11,004	1,986	4,953	6,939	63.1	843	86	124	19	45	1
Newspapers.....	165	12,380	6	12,374	2,224	5,506	7,730	62.5	926	120	177	39	152	1
Periodicals.....	43	977	—	977	179	368	547	56.0	53	254	191	20	56	—
Book Publishing and Printing.....	61	1,695	1	1,694	304	718	1,022	60.3	116	63	13	19	49	—
Commercial Printing.....	320	5,204	8	5,196	934	2,323	3,257	62.7	397	13	76	52	98	2
Miscellaneous Printing and Service.....	62	2,839	1	2,838	511	1,337	1,848	65.1	231	27	17	12	18	—
Paints and Varnishes.....	62	6,063	—	6,063	1,095	3,057	4,152	68.5	570	122	72	5	—	—
Drugs and Toilet Preparations.....	226	12,961	11	12,950	2,267	5,289	7,556	58.3	824	444	106	73	260	3
Industrial Chemicals.....	88	25,024	7	25,017	4,427	8,872	13,299	53.2	1,108	771	735	14	29	1
Miscellaneous Chemical Products.....	113	6,120	19	6,101	1,099	2,639	3,738	61.3	432	162	42	22	133	—
Fabricated Chemical Products and Plastics.....	11	739	40	699	126	162	288	41.2	3	9	5	9	17	—
Petroleum Refining.....	14	33,594	—	33,594	5,100	6,599	11,699	34.8	86	2,452	213	6	42	1
Paving and Miscellaneous Petroleum Products.....	21	4,540	9	4,531	816	1,976	2,792	61.6	327	4	24	(b)	—	—
Rubber and Rubber Products.....	42	11,924	40	11,884	2,140	4,718	6,858	57.7	700	158	74	19	95	1
Leather and Leather Products.....	268	9,368	1	9,367	1,685	3,717	5,402	57.7	548	61	158	4	41	—
Glass and Glass Products.....	26	4,447	3	4,444	799	2,002	2,801	63.0	342	31	49	6	63	—
Cement, Gypsum and Plaster Products.....	37	5,366	25	5,341	974	1,965	2,939	55.0	266	102	25	10	43	—
Structural Clay Products and Pottery.....	49	1,056	29	1,027	185	331	516	50.2	35	1	8	25	105	—
Other Non-Metallic Mineral Products.....	56	5,572	16	5,556	991	2,235	3,226	58.1	336	212	34	22	69	—
Ordnance and Accessories.....	20	4,373	6	4,367	786	1,765	2,551	58.4	268	78	35	(b)	—	—
Primary Iron and Steel Products.....	78	22,580	57	22,523	4,088	8,052	12,140	53.9	1,028	752	204	17	430	5
Tin Cans, Metal Stampings and Structural Products.....	80	11,305	21	11,284	2,032	4,544	6,576	58.3	687	797	69	17	45	1
Wire, Tools, Cutlery and Hardware.....	75	7,505	1	7,504	1,350	3,687	5,037	67.1	677	49	59	8	18	—
Heating Apparatus and Sanitary Ware.....	82	7,216	35	7,181	1,314	2,898	4,212	58.7	446	276	82	14	147	3
Miscellaneous Iron and Steel Products.....	46	2,715	3	2,712	486	1,201	1,687	62.2	203	20	23	11	63	1
Non-Ferrous Smelting, Refining and Rolling.....	60	20,794	—	20,794	3,702	5,892	9,594	46.1	404	719	317	11	40	1
Other Non-Ferrous Metal Products.....	168	6,007	—	6,007	1,081	2,670	3,751	62.4	452	161	51	32	125	2
Agricultural Machinery.....	25	7,603	—	7,603	1,368	1,914	3,282	43.2	77	105	91	4	259	2
Industrial Construction and Mining Machinery	368	21,512	30	21,482	3,880	10,540	14,420	67.1	1,938	489	156	106	1,039	19
Office and Store Machines.....	19	3,100	2	3,098	558	1,634	2,192	70.8	317	6	29	(b)	—	—
Household and Service Industry Machines.....	29	2,006	2	2,004	323	632	955	47.7	66	59	10	8	223	1
Electrical Machinery and Appliances.....	155	23,041	11	23,030	4,107	8,751	12,858	55.8	1,242	2,546	107	29	300	3
Transportation Equipment except Automobiles	139	35,838	12	35,826	6,457	19,430	25,887	72.3	4,047	43	146	36	331	5
Automobiles, Parts and Equipment.....	60	16,942	—	16,942	2,901	5,940	8,841	52.2	804	29	226	11	118	—
Miscellaneous Manufacturing.....	298	13,238	27	13,211	2,372	6,190	8,562	64.8	1,095	221	100	75	405	4
Grouped in order to conceal identity.....	—	—	—	—	—	—	—	—	—	—	—	11	76	3
Total Manufacturing.....	6,426	627,832	857	626,975	111,476	248,860	360,336	57.5	37,651	16,101	6,366	1,309	8,014	91

(a) Profit companies grouped elsewhere to conceal identity.
(b) Loss companies grouped elsewhere to conceal identity.

TABLE C—Cont'd)

**Distribution of 27,229 Active Taxable Companies Reporting a Profit or Loss
by Industrial Divisions and Major Industrial Class
1945 TAXATION YEAR**

Industrial Division Major Industrial Class	COMPANIES REPORTING A PROFIT										Companies Reporting a Loss			
	No. of Com- panies	Current Year Profit (000)	Prior Year Loss Deduct- ed (000)	Net Taxable Income (000)	Income Tax Declared (000)	Excess Profits Tax Declared (000)	Combined Income and Excess Profits Tax (000)	Effective Rate of Com- bined Tax %	Refund- able Portion (000)	Pension Deduct- ions Claimed (000)	Chari- table Dona- tions Claimed (000)	No. of Com- panies	Total Loss Re- ported (000)	Chari- table Dona- tions Claimed (000)
Construction:		\$	\$	\$	\$	\$	\$	%	\$	\$	\$		\$	\$
General Construction.....	455	8,479	165	8,314	1,511	2,808	4,319	51.9	331	42	130	174	1,756	33
Residential Construction.....	212	1,209	29	1,180	213	336	549	46.5	28	3	18	67	290	1
Total Construction.....	667	9,688	194	9,494	1,724	3,144	4,868	51.3	359	45	148	241	2,046	34
Public Utilities:														
Electric Light and Power.....	99	31,517	—	31,517	5,666	9,445	15,111	47.9	918	686	95	27	169	3
Gas and Steam Heat Distribution.....	53	3,637	3	3,634	627	1,169	1,796	49.4	134	195	28	25	316	2
Air Transportation.....	7	21	—	21	4	4	8	38.1	—	—	—	14	487	—
Water Transportation.....	202	12,119	91	12,028	2,230	4,410	6,640	55.2	522	205	159	71	436	2
Steam Railways.....	21	50,944	2	50,942	9,126	11,841	20,967	41.2	211	6,113	144	13	2,249	1
Street Car and Electric Railways.....	11	6,013	—	6,013	1,071	2,557	3,628	60.3	412	1,062	39	—	—	—
Highway Transportation.....	341	6,856	50	6,806	1,224	3,334	4,558	67.0	619	156	51	140	440	3
Grain Elevators.....	35	6,185	—	6,185	1,125	2,477	3,602	58.2	396	539	123	3	10	—
Other Storage.....	79	1,011	3	1,008	181	383	564	56.0	61	4	14	22	41	—
Telephones.....	105	25,938	—	25,938	4,669	13,774	18,443	71.1	2,696	1,226	53	35	9	—
Other Communications.....	55	1,655	4	1,651	298	603	901	54.6	81	24	11	9	12	—
Other Public Utilities.....	73	2,601	68	2,533	455	1,096	1,551	61.2	170	41	20	26	83	—
Total Public Utilities.....	1,081	148,497	221	148,276	26,676	51,093	77,769	52.4	6,220	10,251	737	385	4,252	11
Wholesale Trade:														
Farm Products and Foodstuffs.....	649	26,037	50	25,987	4,628	12,431	17,059	65.6	2,247	284	402	103	307	10
Clothing, Shoes and Dry Goods.....	315	7,044	3	7,041	1,267	3,178	4,445	63.1	484	77	153	22	49	1
Drugs.....	133	3,597	5	3,592	645	1,655	2,300	64.0	292	67	46	24	226	—
Hardware, Lumber and Building Materials.....	429	16,495	20	16,475	2,962	7,892	10,854	65.9	1,431	129	159	73	285	4
Plumbing and Heating.....	112	952	14	938	169	382	551	58.7	59	3	12	28	118	—
Machinery, Electrical Equipment and Parts.....	374	9,464	48	9,416	1,694	3,890	5,584	59.3	582	139	105	105	381	2
Motor Vehicles and Accessories.....	134	4,097	1	4,096	737	1,965	2,702	66.0	356	48	28	11	120	1
Other Wholesale Trade.....	759	21,020	68	20,952	3,686	8,714	12,400	59.2	1,358	263	201	163	543	9
Agencies.....	186	2,874	3	2,871	509	928	1,437	50.1	109	18	32	52	158	2
Total Wholesale Trade.....	3,091	91,580	212	91,368	16,297	41,035	57,332	62.7	6,918	1,028	1,138	581	2,187	29

Retail Trade:	Foodstuffs.....	259	6,517	9	6,508	1,171	2,646	3,817	58.7	411	78	97	40	42	1
	Dairies.....	142	6,226	2	6,224	1,121	2,971	4,092	65.7	536	85	82	32	60	2
	Clothing, Shoes and Dry Goods.....	866	15,278	5	15,273	2,749	7,928	10,677	69.9	1,527	23	208	62	76	3
	Drugs.....	245	2,788	2	2,786	501	1,374	1,875	67.3	258	24	30	24	18	—
	Furniture.....	221	4,772	5	4,767	858	2,030	2,888	60.6	330	23	78	24	43	2
	Hardware, Lumber and Building Materials.....	499	7,855	4	7,851	1,410	4,164	5,574	71.0	816	28	78	70	144	2
	Motor Vehicles and Accessories.....	378	4,598	4	4,594	830	1,690	2,520	54.9	232	34	73	71	122	2
	Gasoline and Oil.....	74	6,283	1	6,282	1,131	2,813	3,944	62.8	490	197	37	32	80	2
	Fuel and Ice.....	295	4,378	25	4,353	784	1,228	2,012	46.2	139	44	73	87	322	3
	Department and Variety Stores.....	115	50,768	—	50,768	9,442	27,964	37,406	73.7	5,670	282	717	4	43	—
	Other Retail Trade.....	830	9,434	11	9,423	1,695	4,295	5,990	63.6	763	49	116	131	154	2
	Total Retail Trade.....	3,924	118,897	68	118,829	21,692	59,103	80,795	68.0	11,172	867	1,589	577	1,104	19
Service:	Professional Service.....	102	729	7	722	118	188	306	42.4	10	87	9	64	93	1
	Recreational Service.....	427	12,378	32	12,346	2,226	5,011	7,237	58.6	776	31	147	184	329	3
	Business Service.....	243	2,936	23	2,913	522	971	1,493	51.3	114	40	36	90	205	2
	Hotels, Tourist Lodges and Camps.....	392	7,115	20	7,095	1,277	2,963	4,240	59.8	479	76	81	101	242	2
	Laundries, Cleaning and Pressing.....	158	1,648	38	1,610	291	605	896	55.7	84	1	31	57	163	2
	Undertaking.....	67	464	—	464	84	157	241	51.9	19	3	12	23	26	2
	Restaurants, Cafes and Taverns.....	348	3,604	14	3,590	647	1,461	2,108	58.7	231	42	41	107	141	3
	Other Personal Service.....	89	579	—	579	104	189	293	50.6	22	7	3	32	52	—
	Repair and Miscellaneous Service.....	402	2,496	21	2,475	446	797	1,243	50.2	95	28	36	101	254	1
	Total Service.....	2,228	31,949	155	31,794	5,715	12,342	18,057	56.8	1,830	315	396	759	1,505	16
Finance:	Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	146	31,914	504	31,410	4,956	10,210	15,166	48.3	837	2,642	740	168	4,801	1
	Trust Companies.....	53	3,815	—	3,815	660	867	1,527	40.0	10	252	88	7	23	—
	Mortgage and Loan.....	56	2,727	11	2,716	490	737	1,227	45.2	47	13	10	16	532	9
	Insurance Agents.....	428	3,346	37	3,309	596	1,345	1,941	58.7	213	55	64	108	223	2
	Personal and Business Credit.....	105	4,027	1	4,026	731	888	1,619	40.2	3	159	43	18	160	2
	Investment Trust and Holding Companies.....	465	13,383	53	13,330	1,844	2,668	4,512	33.8	70	92	60	325	1,559	8
	Stock, Bond and Commodity Dealers.....	191	6,769	14	6,755	1,196	2,667	3,863	57.2	399	427	114	36	258	1
	Real Estate Finance, Operation and Agencies.....	1,190	8,322	66	8,256	1,481	2,375	3,856	46.7	232	6	49	581	2,703	7
	Non-Resident Owned Investment Corporations.....	183	8,594	—	8,594	1,627	4	1,631	19.0	—	—	7	23	10	—
	Total Finance.....	2,817	82,897	686	82,211	13,581	21,761	35,342	43.0	1,811	3,646	1,175	1,282	10,269	30
	Companies Not Elsewhere Classified.....	57	513	15	498	90	213	303	60.8	36	11	4	46	73	—
	TOTAL—ALL COMPANIES.....	20,951	1,198,694	2,791	1,195,903	212,488	460,779	673,267	56.3	67,482	36,963	12,049	6,278	37,679	259

TABLE D
Provincial Distribution of 20,951 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1945 TAXATION YEAR

Industrial Division	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
CANADA									
Agriculture, Fishing and Forestry.....	345	\$ 4,840	\$ 177	\$ 4,663	\$ 840	\$ 1,674	\$ 222	\$ 1,021	\$ 27
Mining.....	315	82,001	206	81,795	14,397	21,554	1,263	15,049	469
Manufacturing.....	6,426	627,832	857	626,975	111,476	248,860	37,651	203,808	6,366
Construction.....	667	9,688	194	9,494	1,724	3,144	359	2,374	148
Public Utilities.....	1,081	148,497	221	148,276	26,676	51,093	6,220	37,346	737
Wholesale Trade.....	3,091	91,580	212	91,368	16,297	41,035	6,918	31,227	1,138
Retail Trade.....	3,924	118,897	68	118,829	21,692	59,103	11,172	41,210	1,589
Service.....	2,228	31,949	155	31,794	5,715	12,342	1,830	11,069	396
Finance.....	2,817	82,897	686	82,211	13,581	21,761	1,811	25,549	1,175
Unclassified.....	57	513	15	498	90	213	36	115	4
Total.....	20,951	1,198,694	2,791	1,195,903	212,488	460,779	67,482	368,768	12,049
PRINCE EDWARD ISLAND									
(Industrial divisions too small to be shown separately)									
Total.....	147	\$ 3,370	\$ 6	\$ 3,364	\$ 606	\$ 728	\$ 138	\$ 336	\$ 34
NOVA SCOTIA									
Agriculture, Fishing and Forestry.....	18	\$ 209	\$ —	\$ 209	\$ 37	\$ 107	\$ 21	\$ 48	\$ 1
Mining.....	(1)	—	—	—	—	—	—	—	—
Manufacturing.....	193	10,606	23	10,583	1,932	4,480	733	2,809	129
Construction.....	20	441	—	441	79	152	18	127	11
Public Utilities.....	82	4,263	7	4,256	763	2,119	397	1,513	18
Wholesale Trade.....	119	2,900	13	2,887	516	1,383	251	824	47
Retail Trade.....	268	2,812	2	2,810	506	1,240	208	703	42
Service.....	77	873	7	866	158	373	64	269	14
Finance.....	73	1,120	—	1,120	185	359	41	268	14
Unclassified.....	7	371	—	371	67	192	37	115	—
Total.....	857	23,595	52	23,543	4,243	10,405	1,770	6,676	276
NEW BRUNSWICK									
Agriculture, Fishing and Forestry.....	(1)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Mining.....	(1)	—	—	—	—	—	—	—	—
Manufacturing.....	125	8,780	5	8,775	1,579	3,569	555	3,457	97
Construction.....	20	452	12	440	80	139	15	250	5
Public Utilities.....	45	2,544	3	2,541	457	1,096	180	847	10
Wholesale Trade.....	82	3,435	—	3,435	618	1,568	271	1,269	36
Retail Trade.....	180	2,778	2	2,776	500	1,503	302	731	29
Service.....	36	584	3	581	105	292	55	211	5
Finance.....	74	265	—	265	48	84	11	19	3
Unclassified.....	16	246	7	239	43	62	3	36	3
Total.....	578	19,084	32	19,052	3,430	8,313	1,392	6,820	188
(1) Grouped with "Unclassified" to conceal identity.									

TABLE D—(Cont'd.)

Provincial Distribution of 20,951 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1945 TAXATION YEAR

Industrial Division	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
QUEBEC									
Agriculture, Fishing and Forestry.....	22	\$ 193	\$ 5	\$ 188	\$ 34	\$ 94	\$ 18	\$ 34	\$ 2
Mining.....	27	4,926	5	4,921	885	1,303	73	474	19
Manufacturing.....	1,924	216,988	333	216,655	38,842	88,727	13,572	77,034	2,251
Construction.....	183	2,593	108	2,485	454	799	86	508	39
Public Utilities.....	233	97,537	81	97,456	17,551	31,670	3,499	17,913	312
Wholesale Trade.....	975	24,323	60	24,263	4,346	10,136	1,592	9,340	298
Retail Trade.....	793	22,535	23	22,512	4,054	9,903	1,719	7,774	288
Service.....	429	6,943	38	6,905	1,236	2,553	349	2,238	72
Finance.....	695	35,747	378	35,369	5,536	8,713	567	11,316	558
Unclassified.....	20	297	12	285	51	127	22	87	2
Total.....	5,301	412,082	1,043	411,039	72,989	154,025	21,497	126,718	3,841
ONTARIO									
Agriculture, Fishing and Forestry.....	70	\$ 1,360	\$ 66	\$ 1,294	\$ 233	\$ 535	\$ 85	\$ 247	\$ 9
Mining.....	97	49,435	44	49,391	8,815	10,910	6	437	357
Manufacturing.....	2,955	321,050	383	320,667	56,390	119,680	16,929	99,867	3,330
Construction.....	238	4,011	57	3,954	720	1,346	161	1,126	67
Public Utilities.....	312	19,919	67	19,852	3,547	6,877	778	7,615	185
Wholesale Trade.....	1,024	31,159	63	31,096	5,477	13,495	2,150	10,127	467
Retail Trade.....	1,191	59,162	22	59,140	10,949	29,645	5,635	22,476	878
Service.....	737	15,501	77	15,424	2,771	5,814	822	5,917	201
Finance.....	888	36,093	182	35,911	6,107	10,523	1,002	12,292	503
Unclassified.....	16	133	—	133	24	65	13	23	1
Total.....	7,528	537,823	961	536,862	95,033	198,890	27,581	160,127	5,998
MANITOBA									
Agriculture, Fishing and Forestry.....	21	\$ 83	\$ 1	\$ 82	\$ 15	\$ 25	\$ 3	\$ 25	\$ 1
Mining.....	14	8,474	—	8,474	1,479	3,513	553	4,470	16
Manufacturing.....	282	13,072	15	13,057	2,367	5,896	1,028	4,055	163
Construction.....	46	321	14	307	55	110	15	51	5
Public Utilities.....	61	5,813	—	5,813	1,057	2,697	488	1,841	87
Wholesale Trade.....	251	14,087	8	14,079	2,533	7,413	1,442	4,749	139
Retail Trade.....	265	12,545	6	12,539	2,255	7,020	1,424	3,998	110
Service.....	188	1,651	12	1,639	295	673	108	415	28
Finance.....	257	3,480	89	3,391	609	989	96	822	56
Unclassified.....	5	4	—	4	1	1	—	—	—
Total.....	1,390	59,530	145	59,385	10,666	28,337	5,157	20,426	605

TABLE D—(Cont'd.)

Provincial Distribution of 20,951 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1945 TAXATION YEAR

Industrial Division	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
SASKATCHEWAN									
Agriculture, Fishing and Forestry.....	29	\$ 166	\$ —	\$ 166	\$ 30	\$ 35	\$ —	\$ 11	\$ 1
Mining.....	(¹) —	—	—	—	—	—	—	—	—
Manufacturing.....	75	2,579	6	2,573	463	1,398	279	793	25
Construction.....	24	385	3	382	69	218	45	104	2
Public Utilities.....	28	251	—	251	45	74	7	64	2
Wholesale Trade.....	60	1,309	2	1,307	235	560	91	278	12
Retail Trade.....	238	2,759	—	2,759	496	1,288	230	859	48
Service.....	108	965	—	965	174	419	71	304	16
Finance.....	131	645	11	634	115	150	11	108	5
Unclassified.....	6	20	6	14	2	3	—	—	—
Total.....	699	9,079	28	9,051	1,629	4,145	734	2,521	111
ALBERTA									
Agriculture, Fishing and Forestry.....	38	\$ 680	\$ 5	\$ 675	\$ 120	\$ 179	\$ 11	\$ 222	\$ 1
Mining.....	121	2,522	80	2,442	441	625	35	284	12
Manufacturing.....	166	8,777	8	8,769	1,578	4,197	756	3,213	89
Construction.....	39	574	—	574	103	133	3	40	8
Public Utilities.....	57	4,516	2	4,514	816	1,881	297	1,912	27
Wholesale Trade.....	131	4,131	1	4,130	742	2,237	447	1,190	37
Retail Trade.....	291	4,902	1	4,901	883	2,501	474	1,380	66
Service.....	203	2,096	4	2,092	377	917	162	693	29
Finance.....	172	1,074	2	1,072	192	243	9	166	8
Unclassified.....	—	—	—	—	—	—	—	—	—
Total.....	1,218	29,272	103	29,169	5,252	12,913	2,194	9,100	277
BRITISH COLUMBIA									
Agriculture, Fishing and Forestry.....	132	\$ 1,954	\$ 99	\$ 1,855	\$ 336	\$ 652	\$ 83	\$ 421	\$ 11
Mining.....	43	16,223	65	16,158	2,703	4,997	556	9,245	64
Manufacturing.....	687	45,654	77	45,577	8,268	20,766	3,773	12,519	274
Construction.....	93	873	—	873	157	238	17	153	10
Public Utilities.....	259	13,540	62	13,478	2,420	4,622	563	5,592	96
Wholesale Trade.....	436	9,997	65	9,932	1,786	4,135	654	3,355	92
Retail Trade.....	670	10,770	13	10,757	1,935	5,623	1,101	3,201	117
Service.....	446	3,334	14	3,320	598	1,301	200	1,022	31
Finance.....	456	2,460	23	2,437	428	674	71	531	24
Unclassified.....	11	54	3	51	9	15	1	5	—
Total.....	3,233	104,859	421	104,438	18,640	43,023	7,019	36,044	719

(¹) Grouped with "Unclassified" to conceal identity.

TABLE E
Provincial Distribution of 20,951 Active Taxable Companies Reporting a Profit
Classified by Income Class
1945 TAXATION YEAR

Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
PRINCE EDWARD ISLAND										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	25	12	—	12	2	2	—	—	—	1
\$ 1,000—\$ 2,000...	13	18	—	18	3	3	—	—	—	1
2,000— 3,000...	11	32	—	32	5	3	—	—	—	1
3,000— 4,000...	11	39	—	39	8	2	—	—	—	—
4,000— 5,000...	8	37	—	37	7	6	—	—	—	—
5,000— 10,000...	24	181	—	181	34	31	2	26	—	5
10,000— 15,000...	14	181	—	181	35	23	2	23	1	2
15,000— 20,000...	7	138	—	138	25	36	3	47	—	3
20,000— 25,000...										
25,000— 50,000...	14	476	—	476	88	89	20	63	3	7
50,000— 100,000...	16	1,063	6	1,057	198	279	52	135	11	11
100,000— 250,000...	4	1,193	—	1,193	201	254	59	42	—	3
250,000— 500,000...										
500,000— 1,000,000...										
1,000,000— 5,000,000...	4	1,193	—	1,193	201	254	59	42	—	3
Over 5,000,000.....										
Total.....	147	3,370	6	3,364	606	728	138	336	15	34
NOVA SCOTIA										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	137	65	3	62	11	8	—	—	—	4
\$ 1,000—\$ 2,000...	76	110	1	109	20	16	—	—	—	4
2,000— 3,000...	52	132	1	131	24	20	—	—	—	2
3,000— 4,000...	51	177	7	170	31	32	—	—	—	4
4,000— 5,000...	62	278	3	275	49	51	—	—	—	6
5,000— 10,000...	143	1,020	28	992	177	284	23	377	6	17
10,000— 15,000...	103	1,246	9	1,237	221	472	66	412	8	22
15,000— 20,000...	46	834	—	834	150	350	53	290	2	13
20,000— 25,000...	35	799	—	799	143	324	49	263	2	9
25,000— 50,000...	68	2,344	—	2,344	418	1,135	205	678	10	35
50,000— 100,000...	41	2,889	—	2,889	517	1,308	226	782	9	33
100,000— 250,000...	29	4,387	—	4,387	775	2,134	398	1,239	46	32
250,000— 500,000...	7	2,614	—	2,614	470	1,570	332	819	7	11
500,000— 1,000,000...	7	6,700	—	6,700	1,237	2,701	418	1,816	241	84
1,000,000— 5,000,000...										
Over 5,000,000.....	7	6,700	—	6,700	1,237	2,701	418	1,816	241	84
Total.....	857	23,595	52	23,543	4,243	10,405	1,770	6,676	331	276

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TABLE E—(Cont'd.)
Provincial Distribution of 20,951 Active Taxable Companies Reporting a Profit
Classified by Income Class
1945 TAXATION YEAR

Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
NEW BRUNSWICK										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	100	38	1	37	7	5	—	1	—	1
\$ 1,000—\$ 2,000...	55	83	5	78	14	12	—	—	—	1
2,000— 3,000...	51	126	2	124	22	18	—	—	—	2
3,000— 4,000...	34	119	7	112	20	18	—	—	—	2
4,000— 5,000...	35	157	—	157	28	31	—	3	—	3
5,000— 10,000...	110	778	12	766	138	221	18	284	—	14
10,000— 15,000...	42	528	5	523	94	203	29	178	1	6
15,000— 20,000...	25	415	—	415	75	176	28	110	—	9
20,000— 25,000...	20	443	—	443	80	211	38	120	—	4
25,000— 50,000...	46	1,641	—	1,641	296	759	133	458	1	21
50,000— 100,000...	22	1,517	—	1,517	273	746	140	419	9	17
100,000— 250,000...	21	3,262	—	3,262	587	1,503	267	1,233	9	53
250,000— 500,000...	11	4,252	—	4,252	766	2,347	471	891	70	23
500,000— 1,000,000...	6	5,725	—	5,725	1,030	2,063	268	3,123	236	32
1,000,000— 5,000,000...										
Over 5,000,000.....										
Total.....	578	19,084	32	19,052	3,430	8,313	1,392	6,820	326	188
QUEBEC										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	825	365	25	340	61	49	—	—	4	19
\$ 1,000—\$ 2,000...	546	794	42	752	135	119	—	5	—	21
2,000— 3,000...	366	918	34	884	158	155	—	—	6	25
3,000— 4,000...	332	1,155	32	1,123	202	203	—	—	21	22
4,000— 5,000...	330	1,497	31	1,466	264	274	—	—	2	41
5,000— 10,000...	852	6,012	87	5,925	1,065	1,570	96	1,719	22	150
10,000— 15,000...	425	5,247	107	5,140	921	1,632	176	1,164	23	100
15,000— 20,000...	271	4,686	61	4,624	825	1,515	177	1,006	74	83
20,000— 25,000...	160	3,583	31	3,551	642	1,153	136	836	35	50
25,000— 50,000...	428	15,282	166	15,117	2,700	5,616	803	4,713	134	260
50,000— 100,000...	306	21,737	230	21,507	3,844	8,467	1,341	6,619	128	224
100,000— 250,000...	234	37,328	197	37,132	6,652	15,731	2,593	11,200	702	516
250,000— 500,000...	103	36,484	—	36,484	6,587	14,847	2,371	12,544	620	285
500,000— 1,000,000...	66	45,571	—	45,571	8,151	17,982	2,810	12,689	670	300
1,000,000— 5,000,000...	48	111,976	—	111,976	19,703	45,198	6,961	49,148	4,433	790
Over 5,000,000.....	9	119,447	—	119,447	21,079	39,514	4,033	25,075	9,158	955
Total.....	5,301	412,082	1,043	411,039	72,989	154,025	21,497	126,718	16,032	3,841

TABLE E—(Cont'd.)
Provincial Distribution of 20,951 Active Taxable Companies Reporting a Profit
Classified by Income Class
1945 TAXATION YEAR

Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
ONTARIO										
Less than \$1,000.....	1,067	\$ 482	\$ 32	\$ 451	\$ 81	\$ 66	\$ —	\$ —	\$ 10	\$ 25
\$ 1,000—\$ 2,000...	674	990	37	953	171	145	—	1	17	24
2,000— 3,000...	532	1,321	55	1,266	228	213	—	—	5	32
3,000— 4,000...	470	1,644	40	1,604	289	284	—	7	17	28
4,000— 5,000...	431	1,959	35	1,924	346	354	—	—	22	35
5,000— 10,000...	1,197	8,439	134	8,304	1,491	2,225	137	2,273	69	167
10,000— 15,000...	554	6,827	73	6,754	1,213	2,343	285	1,934	38	110
15,000— 20,000...	358	6,163	70	6,093	1,097	2,185	283	1,620	64	103
20,000— 25,000...	256	5,733	83	5,650	1,010	2,090	294	1,468	80	92
25,000— 50,000...	690	24,411	76	24,335	4,376	9,126	1,265	7,197	308	330
50,000— 100,000...	526	37,030	100	36,931	6,597	14,979	2,314	11,198	581	530
100,000— 250,000...	413	64,417	226	64,190	11,423	26,707	4,229	19,700	706	639
250,000— 500,000...	186	64,524	—	64,524	11,527	27,718	4,436	20,958	1,138	1,120
500,000— 1,000,000...	90	60,861	—	60,862	10,633	25,155	3,933	23,176	1,134	611
1,000,000— 5,000,000...	75	153,161	—	153,160	27,105	55,470	7,359	52,671	5,551	1,352
Over 5,000,000.....	9	99,861	—	99,861	17,446	29,830	3,046	17,924	6,162	800
Total.....	7,528	537,823	961	536,862	95,033	198,890	27,581	160,127	15,902	5,998
MANITOBA										
Less than \$1,000.....	249	\$ 109	\$ 10	\$ 99	\$ 18	\$ 14	\$ —	\$ —	\$ 2	\$ 5
\$ 1,000—\$ 2,000...	155	220	10	210	38	33	—	—	—	6
2,000— 3,000...	130	321	4	317	56	50	—	—	—	9
3,000— 4,000...	95	327	7	320	57	60	—	—	—	6
4,000— 5,000...	100	445	6	439	79	79	—	—	2	9
5,000— 10,000...	222	1,533	13	1,520	273	412	26	404	4	35
10,000— 15,000...	91	1,110	38	1,072	194	381	50	285	4	24
15,000— 20,000...	59	1,214	—	1,214	219	446	60	364	11	42
20,000— 25,000...	47	1,025	—	1,025	184	460	79	295	9	17
25,000— 50,000...	96	3,427	—	3,427	616	1,536	260	1,083	16	74
50,000— 100,000...	61	4,336	57	4,279	772	1,866	303	1,230	79	56
100,000— 250,000...	47	7,554	—	7,554	1,357	3,858	750	2,354	68	61
250,000— 500,000...	17	5,916	—	5,916	1,060	2,737	504	1,692	64	46
500,000— 1,000,000...	13	9,055	—	9,055	1,653	4,382	799	3,894	488	121
1,000,000— 5,000,000...	8	22,938	—	22,938	4,090	12,023	2,326	8,825	168	94
Over 5,000,000.....										
Total.....	1,390	59,530	145	59,385	10,666	28,337	5,157	20,426	915	605
SASKATCHEWAN										
Less than \$1,000.....	155	\$ 63	\$ 4	\$ 59	\$ 11	\$ 8	\$ —	\$ —	\$ 1	\$ 2
\$ 1,000—\$ 2,000...	90	135	—	135	24	18	—	—	1	3
2,000— 3,000...	57	140	1	139	25	21	—	2	—	3
3,000— 4,000...	47	164	1	163	29	28	—	—	—	5
4,000— 5,000...	56	255	4	251	45	44	—	—	—	3
5,000— 10,000...	122	866	18	848	152	242	18	289	2	19
10,000— 15,000...	61	760	—	760	137	297	42	245	—	8
15,000— 20,000...	27	479	—	479	86	215	37	163	—	5
20,000— 25,000...	14	317	—	317	57	143	25	126	2	5
25,000— 50,000...	37	1,272	—	1,272	229	546	90	421	4	19
50,000— 100,000...	16	1,147	—	1,147	207	522	90	328	10	13
100,000— 250,000...	13	2,161	—	2,161	389	1,230	252	609	49	16
250,000— 500,000...	4	1,320	—	1,320	238	829	180	338	17	10
500,000— 1,000,000...										
1,000,000— 5,000,000...										
Over 5,000,000.....										
Total.....	699	9,079	28	9,051	1,629	4,145	734	2,521	86	111

TABLE E—(Cont'd.)
Provincial Distribution of 20,951 Active Taxable Companies Reporting a Profit
Classified by Income Class
1945 TAXATION YEAR

Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
ALBERTA										
Less than \$1,000.....	212	\$ 88	\$ 2	\$ 86	\$ 15	\$ 12	\$ —	\$ —	\$ —	\$ 3
\$ 1,000—\$ 2,000...	135	206	3	203	36	31	—	—	—	4
2,000— 3,000...	123	305	15	290	52	48	—	5	—	3
3,000— 4,000...	102	356	—	356	63	64	1	5	—	6
4,000— 5,000...	76	341	4	337	61	63	—	5	—	5
5,000— 10,000...	192	1,357	5	1,352	243	369	25	399	1	18
10,000— 15,000...	86	1,053	—	1,053	190	407	59	361	3	14
15,000— 20,000...	54	942	—	942	167	383	58	260	3	13
20,000— 25,000...	42	940	20	920	165	356	49	204	10	18
25,000— 50,000...	95	3,338	—	3,338	593	1,501	264	806	74	35
50,000— 100,000...	55	3,752	54	3,698	665	1,705	297	841	18	40
100,000— 250,000...	24	3,384	—	3,384	608	1,641	299	1,039	47	22
250,000— 500,000...	13	4,468	—	4,468	823	2,217	411	1,293	168	17
500,000— 1,000,000...	9	8,742	—	8,742	1,571	4,116	731	3,882	230	79
1,000,000— 5,000,000...										
Over 5,000,000.....										
Total.....	1,218	29,272	103	29,169	5,252	12,913	2,194	9,100	554	277
BRITISH COLUMBIA										
Less than \$1,000.....	610	\$ 265	\$ 16	\$ 249	\$ 45	\$ 34	\$ —	\$ —	\$ 1	\$ 9
\$ 1,000—\$ 2,000...	382	564	18	546	98	81	—	—	1	9
2,000— 3,000...	306	763	20	743	134	119	—	7	9	12
3,000— 4,000...	258	901	13	888	160	157	—	—	2	11
4,000— 5,000...	245	1,122	22	1,100	198	197	—	—	3	15
5,000— 10,000...	576	4,033	60	3,973	715	1,124	87	1,481	17	43
10,000— 15,000...	225	2,776	42	2,734	492	1,077	158	892	95	31
15,000— 20,000...	128	2,250	20	2,230	402	982	166	691	4	20
20,000— 25,000...	80	1,807	32	1,775	321	748	118	477	7	20
25,000— 50,000...	190	6,670	126	6,544	1,173	2,931	497	1,874	32	63
50,000— 100,000...	106	7,193	52	7,141	1,271	3,194	555	1,966	27	63
100,000— 250,000...	70	11,316	—	11,316	2,032	4,811	773	2,901	129	89
250,000— 500,000...	24	8,636	—	8,636	1,525	3,857	659	2,223	190	62
500,000— 1,000,000...	16	10,517	—	10,517	1,770	4,068	642	3,886	103	51
1,000,000— 5,000,000...	17	46,046	—	46,046	8,304	19,643	3,364	19,646	2,182	221
Over 5,000,000.....										
Total.....	3,233	104,859	421	104,438	18,640	43,023	7,019	36,044	2,802	719
CANADA										
Less than \$1,000.....	3,380	\$ 1,488	\$ 93	\$ 1,395	\$ 250	\$ 198	\$ —	\$ 1	\$ 17	\$ 69
\$ 1,000—\$ 2,000...	2,126	3,121	116	3,005	540	457	—	6	19	73
2,000— 3,000...	1,628	4,057	132	3,925	705	645	1	14	20	88
3,000— 4,000...	1,400	4,881	107	4,775	858	848	1	12	41	83
4,000— 5,000...	1,343	6,091	105	5,986	1,077	1,099	1	8	30	117
5,000— 10,000...	3,438	24,220	358	23,862	4,289	6,477	433	7,251	122	468
10,000— 15,000...	1,601	19,728	273	19,454	3,496	6,836	867	5,495	171	318
15,000— 20,000...	972	17,053	152	16,902	3,034	6,278	865	4,534	157	291
20,000— 25,000...	657	14,714	166	14,548	2,613	5,498	788	3,805	145	215
25,000— 50,000...	1,664	58,862	367	58,494	10,489	23,238	3,537	17,294	582	846
50,000— 100,000...	1,149	80,664	499	80,165	14,344	33,066	5,318	23,517	871	987
100,000— 250,000...	854	134,392	423	133,969	23,928	57,868	9,620	40,317	1,758	1,430
250,000— 500,000...	364	127,633	—	127,633	22,891	55,785	9,292	40,557	2,263	1,567
500,000— 1,000,000...	203	139,091	—	139,091	24,546	57,684	9,310	47,778	2,720	1,181
1,000,000— 5,000,000...	150	310,253	—	310,253	55,011	119,507	17,471	119,201	11,748	2,447
Over 5,000,000.....	22	252,446	—	252,446	44,417	85,295	9,978	58,978	16,299	1,869
Total.....	20,951	1,198,694	2,791	1,195,903	212,488	460,779	67,482	368,768	36,963	12,4

TABLE F

Provincial Distribution of 6,278 Active Taxable Companies Reporting a Loss

1945 TAXATION YEAR

PROVINCES	Number of Companies	Total Loss Reported	AMOUNT OF LOSS		Charitable Donations	Pension Deductions Claimed
			Deducted from Past Profits	Deductible from Future Profits		
		(000)	(000)	(000)	(000)	(000)
Prince Edward Island	46	\$ 100	\$ —	\$ 100	\$ 1	\$ —
Nova Scotia	181	1,050	7	1,043	8	—
New Brunswick	119	456	24	432	5	—
Quebec	1,505	9,787	250	9,537	52	41
Ontario	2,400	16,079	1,089	14,990	140	215
Manitoba	370	1,775	18	1,757	18	8
Saskatchewan	169	388	1	387	4	—
Alberta	401	1,789	10	1,779	8	3
British Columbia	1,087	6,255	191	6,064	23	34
TOTAL	6,278	37,679	1,590	36,089	259	301

TABLE G
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
	Profit Companies by Major Industrial Class				Total Profit Companies	Total Loss Companies	Total All Companies
	General Agriculture	Specialized Agriculture	Fishing	Forestry			
Number of Companies.....	131	56	23	117	327	248	575
Assets							
Cash.....	\$ 1,276	\$ 307	\$ 185	\$ 2,317	\$ 4,085	\$ 1,320	\$ 5,405
Securities.....	5,087	847	236	4,554	10,724	2,607	13,331
Receivables.....	1,220	592	104	2,661	4,577	2,119	6,696
Inventories.....	4,364	903	162	9,788	15,217	5,107	20,324
Fixed Assets.....	16,988	5,315	1,068	44,358	67,729	33,211	100,940
Other Assets.....	1,618	244	244	8,346	10,452	5,403	15,855
Total.....	30,553	8,208	1,999	72,024	112,784	49,767	162,551
Liabilities and Capital							
Bank Loans.....	635	242	22	2,951	3,850	2,788	6,638
Payables.....	2,354	554	296	5,838	9,042	6,667	15,709
Other Current Liabilities.....	2,646	339	210	9,251	12,446	10,892	23,338
Funded Debt.....	688	481	16	18,642	19,827	4,612	24,439
Depreciation Reserve.....	5,104	2,308	545	11,748	19,705	9,814	29,519
Capital Stock.....	16,077	2,843	582	17,628	37,130	25,577	62,707
Surplus.....	5,300	1,597	415	8,116	15,428	3,098	18,526
Less Deficit.....	2,251	156	87	2,150	4,644	13,681	18,325
Total.....	30,553	8,208	1,999	72,024	112,784	49,767	162,551
Gross Sales or Revenue.....	13,308	4,842	3,743	40,699	62,592	19,694	82,286
Current Year Profit.....	2,019	542	318	1,847	4,726	2,782	1,944
Selected Revenues and Charges							
Rentals Received.....	128	5	8	49	190	75	265
Bond Interest Received.....	76	10	3	109	198	28	226
Taxable Dividends Received.....	9	2	—	1	12	1	13
Non-Taxable Dividends Received.....	66	3	1	203	273	71	344
Bond and Mortgage Interest Paid.....	40	21	1	363	425	106	531
Rentals Paid.....	48	32	5	39	124	75	199
Depreciation Charged.....	405	224	82	1,559	2,270	803	3,073
Depletion Charged.....	5	—	—	1,177	1,182	207	1,389
Dividends Charged.....	248	47	9	97	401	32	433
Capital Expenditures.....	412	273	141	2,225	3,051	1,381	4,432

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MINING										
	Profit Companies by Major Industrial Class							Total Profit Companies	Total Loss Companies	Total All Companies
	Gold Mining	Other Metal Mining	Coal Mining	Oil, Gas and Naptha	Other Non-Metallic Minerals	Mining Development Companies	General Prospecting and Mining Service			
Number of Companies...	45	13	36	51	57	6	31	239'	660	899
Assets										
Cash.....	\$ 21,600	\$ 40,718	\$ 2,778	\$ 1,392	\$ 3,294	\$ 607	\$ 552	\$ 70,941	\$ 18,152	\$ 89,093
Securities.....	96,920	42,975	5,616	14,872	5,671	572	1,673	168,299	40,987	209,286
Receivables.....	1,837	14,845	2,254	1,195	2,589	4	4,536	27,260	5,301	32,561
Inventories.....	17,671	49,751	970	1,498	2,717	—	1,685	74,292	7,680	81,972
Fixed Assets.....	160,249	326,692	32,077	45,833	36,875	3,255	3,097	608,078	265,898	873,976
Other Assets.....	34,406	82,659	6,735	9,972	4,448	472	2,198	140,890	99,146	240,036
Total.....	332,683	557,640	50,430	74,762	55,594	4,910	13,741	1,089,760	437,164	1,526,924
Liabilities and Capital										
Bank Loans.....	161	120	199	6	421	—	279	1,186	2,925	4,111
Payables.....	16,152	25,579	1,814	1,440	3,182	42	5,295	53,504	11,055	64,559
Other Current Liabilities.	704	620	198	1,532	467	1,171	397	5,089	16,388	21,477
Funded Debt.....	1,082	9,632	835	6,816	1,805	—	385	20,555	16,187	36,742
Depreciation Reserve....	79,576	177,406	18,886	28,113	21,533	1,441	1,223	328,178	67,464	395,642
Capital Stock.....	125,906	170,105	25,121	28,599	16,439	2,432	3,736	372,338	345,528	717,866
Surplus.....	110,006	174,178	5,452	10,295	12,411	210	2,450	315,002	18,240	333,242
Less Deficit.....	904	—	2,075	2,039	664	386	24	6,092	40,623	46,715
Total.....	332,683	557,640	50,430	74,762	55,594	4,910	13,741	1,089,760	437,164	1,526,924
Gross Sales or Revenue...	107,591	188,360	21,328	17,434	21,644	469	11,497	368,323	48,287	416,610
Current Year Profit.....	25,340	46,452	1,337	2,025	3,794	184	1,014	80,146	5,273	74,873
Selected Revenues and Charges										
Rentals Received.....	188	338	106	54	41	—	1	728	137	865
Bond Interest Received..	1,855	445	127	75	104	3	15	2,624	504	3,128
Taxable Dividends Rec'd.	687	30	5	9	1	—	—	732	3	735
Non-Taxable Div's Rec'd.	5,803	1,301	18	186	36	—	69	7,413	352	7,765
Bond and Mortgage Interest Paid.....	22	—	12	71	88	—	4	197	213	410
Rentals Paid.....	36	72	48	51	18	—	9	234	114	348
Depreciation Charged....	4,536	8,428	1,243	1,222	1,062	39	210	16,740	4,474	21,214
Depletion Charged.....	10,885	22,578	420	2,246	962	361	—	37,452	13,396	50,848
Dividends Charged.....	32,686	42,555	598	954	1,960	—	180	78,933	1,015	79,948
Capital Expenditures....	2,253	3,806	654	1,969	808	8	597	10,095	8,800	18,895

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING

Profit Companies by Major Industrial Class

		Meat Packing	Dairy Products	Canning and Preserving Fruits and Vegetables	Grain Mill Products	Bakery Products	Sugar Refining	Con- fectionery and Related Products
1	Number of Companies.....	54	115	98	91	125	6	58
	Assets							
2	Cash.....	\$ 1,614	\$ 2,146	\$ 8,394	\$ 8,014	\$ 4,734	\$ 3,066	\$ 2,730
3	Securities.....	7,926	3,081	6,364	8,350	7,521	22,497	9,096
4	Receivables.....	23,745	2,636	6,331	17,507	3,094	3,359	3,601
5	Inventories.....	32,324	4,961	22,099	33,207	5,030	16,288	8,012
6	Fixed Assets.....	64,753	9,584	37,860	56,333	39,943	34,054	23,313
7	Other Assets.....	4,633	1,068	5,823	8,014	15,331	14,146	3,816
8	Total.....	134,995	23,476	86,871	131,425	75,653	93,410	50,568
	Liabilities and Capital							
9	Bank Loans.....	14,597	1,446	3,425	6,388	1,595	94	733
10	Payables.....	18,446	3,027	10,119	16,831	8,249	6,266	5,052
11	Other Current Liabilities.....	1,907	1,827	3,443	4,957	3,344	1,488	833
12	Funded Debt.....	5,433	858	2,405	8,398	3,682	8,500	2,270
13	Depreciation Reserve.....	35,403	5,297	20,509	28,381	21,840	21,074	15,400
14	Capital Stock.....	22,064	4,979	29,328	36,057	22,126	28,960	13,426
15	Surplus.....	37,328	6,207	17,802	30,553	15,272	27,028	13,136
16	Less Deficit.....	183	165	160	140	455	—	282
17	Total.....	134,995	23,476	86,871	131,425	75,653	93,410	50,568
18	Gross Sales or Revenue.....	531,784	57,553	86,165	285,336	125,853	59,304	49,022
19	Current Year Profit.....	11,385	2,138	8,244	11,788	7,844	4,868	5,659
	Selected Revenues and Charges							
20	Rentals Received.....	80	23	34	325	660	12	163
21	Bond Interest Received.....	34	55	64	45	104	489	137
22	Taxable Dividends Received.....	—	2	63	13	3	25	37
23	Non-Taxable Dividends Received.....	48	15	106	675	38	1,071	13
24	Bond and Mortgage Interest Paid.....	244	34	102	284	214	269	49
25	Rentals Paid.....	134	70	170	143	279	36	393
26	Depreciation Charged.....	2,695	589	1,556	1,684	1,624	911	782
27	Depletion Charged.....	—	—	—	—	—	—	—
28	Dividends Charged.....	1,718	347	738	2,055	1,278	2,435	821
29	Capital Expenditures.....	2,943	690	2,651	1,345	2,044	892	682

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)

Profit Companies by Major Industrial Class

Non-Alcoholic Beverages	Alcoholic Beverages	Miscellaneous Food Products	Tobacco	Fish Canning and Curing	Cotton Textile Mills	Rayon and Silk Textile Mills	Woollen and Worsted Textile Mills	Knitting Mills	Other Textile Mills	Apparel and Finished Textile Goods	
79	94	95	24	53	61	23	62	117	112	718	1
\$ 4,988	\$ 11,568	\$ 6,278	\$ 3,947	\$ 1,672	\$ 4,754	\$ 4,599	\$ 3,940	\$ 4,220	\$ 5,397	\$ 4,549	2
15,909	34,864	5,808	6,172	3,818	19,318	9,186	9,854	22,432	11,658	18,355	3
773	16,400	5,577	8,562	5,138	7,319	2,382	3,428	10,867	6,878	18,125	4
2,683	51,609	11,652	38,516	8,516	13,790	6,338	12,655	18,898	11,604	34,830	5
12,622	98,171	24,822	11,741	19,779	71,665	26,198	24,733	59,959	32,190	24,734	6
2,155	38,003	5,756	72,338	6,050	5,010	3,909	3,312	3,170	8,478	10,686	7
39,130	250,615	59,893	141,276	44,973	121,856	52,612	57,922	119,546	76,205	111,279	8
140	2,029	2,309	2,635	1,976	1,797	721	2,404	3,407	1,808	13,232	9
3,628	34,950	6,176	22,285	4,992	8,953	5,103	4,164	9,920	6,240	21,668	10
1,898	20,876	4,203	5,926	3,283	2,168	496	1,252	1,079	1,003	4,178	11
251	1,724	281	10,016	2,400	4,218	6,594	4,184	4,998	1,805	3,816	12
5,897	54,384	13,925	11,202	11,198	52,812	11,502	14,797	39,108	19,649	13,973	13
4,148	60,873	20,472	70,217	13,014	27,421	15,398	14,234	36,142	22,676	26,238	14
23,328	76,816	12,726	19,193	8,518	24,715	12,889	16,903	25,118	23,141	28,872	15
160	1,037	199	198	408	228	91	16	226	117	698	16
39,130	250,615	59,893	141,276	44,973	121,856	52,612	57,922	119,546	76,205	111,279	17
25,804	251,405	78,873	219,585	62,375	92,042	40,708	59,715	96,193	65,220	216,667	18
6,444	53,547	6,531	12,179	3,640	8,157	6,594	5,253	9,666	7,118	13,689	19
29	184	88	12	108	58	51	35	109	94	190	20
152	488	79	32	32	332	184	154	456	166	238	21
1	2	7	—	7	19	75	—	6	18	7	22
4	415	38	2,029	95	177	1,019	215	110	629	67	23
6	49	9	336	16	166	115	186	218	71	94	24
820	193	168	56	175	115	107	114	244	217	1,564	25
552	2,645	1,200	501	1,151	2,360	1,142	1,001	2,457	1,096	1,307	26
—	—	—	—	—	2	—	15	—	—	1	27
115	10,872	350	6,581	859	2,042	1,566	985	1,932	2,276	830	28
644	3,884	945	357	3,928	3,066	799	1,180	2,366	1,911	1,869	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)

Profit Companies by Major Industrial Class

		Fur Goods and Products	Saw Mills	Planning and Plywood Mills	Furniture	Wooden Containers	Morticians Goods	Miscella- neous Woods Products
1	Number of Companies	92	256	113	166	63	19	70
	Assets							
2	Cash	\$ 424	\$ 5,048	\$ 1,195	\$ 2,785	\$ 968	\$ 179	\$ 3,119
3	Securities	1,268	16,006	4,319	7,767	2,595	429	3,345
4	Receivables	2,888	9,678	3,861	5,950	3,460	539	2,224
5	Inventories	4,876	27,117	6,772	11,738	5,621	1,106	4,167
6	Fixed Assets	1,767	87,481	25,347	25,421	11,445	2,211	10,486
7	Other Assets	723	19,071	5,108	3,244	4,620	2,449	4,292
8	Total	11,946	164,401	46,602	56,905	28,709	6,913	27,633
	Liabilities and Capital							
9	Bank Loans	2,234	9,033	5,279	3,909	2,613	95	2,012
10	Payables	3,593	17,801	5,259	6,705	4,129	293	2,903
11	Other Current Liabilities	602	9,052	2,793	2,034	1,626	56	685
12	Funded Debt	197	10,333	4,825	1,481	1,783	57	596
13	Depreciation Reserve	706	43,008	10,791	14,705	6,671	1,303	5,724
14	Capital Stock	2,990	39,071	14,596	14,308	5,503	3,601	12,698
15	Surplus	1,739	39,979	6,961	14,158	6,459	1,508	3,693
16	Less Deficit	115	3,876	3,902	395	75	—	678
17	Total	11,946	164,401	46,602	56,905	28,709	6,913	27,633
18	Gross Sales or Revenue	22,694	135,894	46,250	64,437	36,260	3,447	23,517
19	Current Year Profit	924	12,071	4,232	5,424	3,042	202	2,620
	Selected Revenues and Charges							
20	Rentals Received	49	181	67	85	14	6	47
21	Bond Interest Received	24	350	61	128	20	8	80
22	Taxable Dividends Received	—	13	1	2	—	—	2
23	Non-Taxable Dividends Received	1	218	21	54	22	2	41
24	Bond and Mortgage Interest Paid	11	418	40	47	79	4	31
25	Rentals Paid	240	311	175	186	90	11	77
26	Depreciation Charged	93	3,000	951	861	840	51	405
27	Depletion Charged	—	1,277	79	2	33	—	15
28	Dividends Charged	19	927	192	563	195	62	805
29	Capital Expenditures	159	4,793	1,878	1,535	1,044	142	569

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)

Profit Companies by Major Industrial Class

Pulp and Paper Mills	Converted Paper Products	News-papers	Periodicals	Book Publishing and Printing	Commercial Printing	Miscellaneous Printing and Service	Paints and Varnishes	Drugs and Toilet Preparations	Industrial Chemicals	Miscellaneous Chemicals Products	
63	168	160	41	55	314	62	57	204	87	109	1
\$ 26,461	\$ 6,565	\$ 4,090	\$ 416	\$ 897	\$ 3,000	\$ 1,068	\$ 2,868	\$ 6,455	\$ 27,793	\$ 4,339	2
81,843	15,239	20,104	862	2,326	5,783	4,730	5,544	16,468	36,265	7,125	3
53,848	10,485	6,681	497	3,300	5,661	2,418	4,427	12,564	15,297	5,321	4
129,582	13,334	2,321	185	2,662	5,768	1,967	10,540	23,021	31,344	8,679	5
857,453	45,345	39,598	1,549	6,225	30,528	9,169	19,777	27,949	107,534	23,440	6
98,995	4,476	16,910	1,959	1,973	4,958	1,528	7,897	13,690	15,733	6,239	7
1,248,182	95,444	89,704	5,468	17,383	55,698	20,880	51,053	100,147	233,966	55,143	8
10,195	2,635	866	130	247	1,578	904	448	2,155	639	2,680	9
54,038	11,450	8,608	859	2,417	6,290	2,436	6,020	15,862	28,057	6,800	10
14,206	1,960	2,581	662	1,447	1,658	504	3,385	8,287	2,767	2,623	11
316,774	3,593	9,639	604	840	1,885	406	1,537	1,307	6,279	3,201	12
440,410	25,782	25,174	975	4,022	19,682	5,662	7,715	13,579	72,188	9,970	13
308,734	21,432	22,183	1,742	4,202	13,302	6,147	16,644	29,969	60,635	18,314	14
147,720	28,718	21,266	947	4,414	12,270	4,912	15,324	30,275	63,494	11,867	15
43,895	126	613	451	206	967	91	20	1,287	93	312	16
1,248,182	95,444	89,704	5,468	17,383	55,698	20,880	51,053	100,147	233,966	55,143	17
424,730	112,411	68,474	5,817	19,586	50,425	19,235	49,451	115,209	168,936	60,489	18
40,452	10,684	12,226	795	1,554	4,992	2,839	5,593	12,866	25,016	6,012	19
859	184	328	49	34	173	25	76	200	315	56	20
1,637	216	286	14	28	102	91	75	206	308	108	21
39	2	3	1	5	4	—	—	74	534	—	22
1,692	158	97	5	29	39	15	64	34	406	29	23
13,799	168	412	9	35	101	5	94	38	21	114	24
626	565	563	34	94	532	216	156	393	1,282	220	25
30,468	1,936	1,445	48	244	1,162	295	468	1,271	5,139	699	26
4,061	4	—	—	9	—	—	—	—	9	17	27
10,774	1,639	1,710	25	237	430	529	863	2,158	7,649	863	28
18,801	2,666	643	28	257	1,169	549	730	2,238	4,208	3,438	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)

Profit Companies by Major Industrial Class

		Fabricated Chemical Products and Plastics	Petroleum Refining	Paving and Mis- cellaneous Petroleum Products	Rubber and Rubber Products	Leather and Leather Products	Glass and Glass Products	Cement Gypsum and Plaster Products
1	Number of Companies.....	11	14	21	39	267	25	37
	Assets							
2	Cash.....	\$ 727	\$ 24,141	\$ 4,091	\$ 9,756	\$ 3,326	\$ 1,578	\$ 7,472
3	Securities.....	70	25,152	4,665	8,649	15,070	5,515	8,140
4	Receivables.....	437	27,143	3,312	14,620	13,017	3,323	2,357
5	Inventories.....	855	66,332	4,769	24,371	27,996	4,427	4,547
6	Fixed Assets.....	1,302	210,108	21,016	59,265	31,433	12,472	80,369
7	Other Assets.....	90	52,606	2,184	5,879	5,516	5,653	2,496
8	Total.....	3,481	405,482	40,037	122,540	96,358	32,968	105,381
	Liabilities and Capital							
9	Bank Loans.....	78	1,540	238	2,494	6,966	636	269
10	Payables.....	963	29,458	5,011	17,017	13,242	3,780	3,107
11	Other Current Liabilities.....	326	9,455	617	6,566	3,130	72	1,530
12	Funded Debt.....	33	13,657	4,360	1,905	1,874	636	10,936
13	Depreciation Reserve.....	737	156,046	12,425	37,833	17,346	8,321	36,475
14	Capital Stock.....	482	108,625	9,194	36,619	29,602	9,785	36,799
15	Surplus.....	923	87,543	8,261	20,357	25,237	9,806	16,345
16	Less Deficit.....	61	842	69	251	1,039	68	80
17	Total.....	3,481	405,482	40,037	122,540	96,358	32,968	105,381
18	Gross Sales or Revenue.....	5,182	294,226	31,930	146,844	144,102	31,497	32,637
19	Current Year Profit.....	739	33,593	4,540	11,775	9,368	4,439	5,366
	Selected Revenues and Charges							
20	Rentals Received.....	1	1,287	13	86	152	34	53
21	Bond Interest Received.....	1	373	59	93	233	55	137
22	Taxable Dividends Received.....	—	9,042	—	—	17	1	1
23	Non-Taxable Dividends Received.....	—	702	207	410	112	7	7
24	Bond and Mortgage Interest Paid.....	1	380	34	60	72	7	516
25	Rentals Paid.....	25	1,025	45	267	381	99	46
26	Depreciation Charged.....	71	8,281	883	3,114	1,583	492	2,101
27	Depletion Charged.....	12	291	18	—	17	8	270
28	Dividends Charged.....	3	16,394	1,207	3,648	1,358	783	1,188
29	Capital Expenditures.....	238	5,233	969	7,044	1,622	300	1,701

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)											
Profit Companies by Major Industrial Class											
Structural Clay Products and Pottery	Other Non-Metallic Mineral Products	Ordnance and Accessories	Primary Iron and Steel Products	Tin Cans Metal Stampings & Structural Products	Wire Tools Cutlery and Hardware	Heating Apparatus and Sanitary Ware	Miscellaneous Iron and Steel Products	Non-Ferrous Smelting Refining and Rolling	Other Non-Ferrous Metal Products	Agricultural Machinery	
49	53	18	77	77	72	82	44	59	166	23	1
\$ 791	\$ 5,050	\$ 3,384	\$ 13,475	\$ 10,067	\$ 4,684	\$ 6,984	\$ 1,693	\$ 10,787	\$ 5,143	\$ 20,311	2
2,593	3,166	6,117	46,152	12,364	9,124	11,975	3,741	63,740	8,771	24,959	3
1,507	2,444	8,414	26,788	11,288	3,455	9,656	4,742	13,033	6,708	7,445	4
1,553	7,279	5,361	42,215	28,772	8,487	16,043	4,539	24,932	10,472	33,121	5
15,859	29,014	18,451	217,429	58,361	20,570	48,929	12,428	322,185	21,158	37,540	6
3,058	3,717	1,328	22,283	16,065	3,073	4,355	753	18,001	2,321	15,958	7
25,361	50,670	43,055	368,342	136,917	49,393	97,942	27,896	452,678	54,573	139,334	8
601	613	21	5,170	1,483	519	1,840	1,059	1,934	1,906	1,024	9
1,378	2,725	9,972	30,506	14,006	5,858	11,138	4,161	17,184	7,182	13,947	10
254	1,209	729	5,302	5,095	743	2,088	822	18,354	3,027	555	11
1,138	113	1,280	14,663	578	1,102	3,810	194	109,462	1,050	9,504	12
8,702	20,522	15,047	130,045	31,314	13,130	28,704	7,312	212,665	12,403	23,553	13
10,182	9,272	5,642	85,364	66,072	14,545	32,934	7,514	42,500	12,284	42,836	14
3,787	16,471	10,497	97,345	18,460	13,510	18,024	6,899	50,663	16,815	48,097	15
681	255	133	53	91	14	596	65	84	94	182	16
25,361	50,670	43,055	368,342	136,917	49,393	97,942	27,896	452,678	54,573	139,334	17
12,278	40,832	47,195	300,942	131,096	40,463	88,987	31,376	146,119	64,375	112,471	18
1,056	4,832	4,268	21,514	11,254	6,836	7,216	2,709	20,779	5,629	7,602	19
23	44	42	227	82	35	230	18	458	118	127	20
58	19	44	640	304	143	216	47	882	128	411	21
2	—	—	5	1	1	10	—	181	6	143	22
—	27	15	561	292	48	51	38	450	21	—	23
65	5	76	593	27	35	139	15	1,428	45	306	24
25	51	294	881	234	51	102	46	873	250	33	25
419	1,424	793	8,345	2,039	699	1,436	575	5,388	854	1,134	26
54	1,289	—	216	3	5	5	—	108	—	15	27
116	920	510	3,865	1,331	858	826	368	10,078	666	1,024	28
529	850	462	10,936	5,935	1,354	2,037	872	2,520	1,458	2,755	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)								
Profit Companies by Major Industrial Class								
		Industrial Construc- tion and Mining Machinery	Office and Store Machines	Household and Service Industry Machines	Electrical Machinery and Appliances	Trans- portation Equipment Except Automobiles	Automobiles Parts and Equipment	Miscella- neous Manu- facturing
1	Number of Companies.....	355	19	27	149	132	59	289
	Assets							
2	Cash.....	\$ 16,214	\$ 2,161	\$ 1,158	\$ 21,926	\$ 18,816	\$ 26,598	\$ 7,501
3	Securities.....	33,014	2,053	2,537	43,192	33,159	16,883	20,077
4	Receivables.....	29,337	2,140	1,892	32,721	40,003	24,165	10,461
5	Inventories.....	40,896	2,628	2,777	66,236	53,954	49,017	19,758
6	Fixed Assets.....	75,426	9,377	5,139	97,048	98,791	98,201	29,677
7	Other Assets.....	9,170	2,603	407	11,531	12,104	19,295	6,025
8	Total.....	204,057	20,962	13,910	272,654	256,827	234,159	93,499
	Liabilities and Capital							
9	Bank Loans.....	6,675	222	672	3,372	4,993	2,016	3,855
10	Payables.....	33,579	2,779	2,100	42,366	62,015	31,164	13,249
11	Other Current Liabilities.....	11,705	923	771	13,224	24,001	16,390	4,834
12	Funded Debt.....	3,132	75	100	2,988	6,571	345	1,478
13	Depreciation Reserve.....	47,129	5,882	3,134	58,868	58,448	68,789	17,160
14	Capital Stock.....	40,277	3,686	3,055	65,328	42,490	30,570	21,524
15	Surplus.....	63,158	7,597	4,593	86,956	58,653	85,085	31,655
16	Less Deficit.....	1,598	202	515	448	344	200	256
17	Total.....	204,057	20,962	13,910	272,654	256,827	234,159	93,499
18	Gross Sales or Revenue.....	200,481	14,848	16,471	279,860	473,918	362,993	114,020
19	Current Year Profit.....	20,742	3,100	1,349	21,848	33,887	16,941	13,173
	Selected Revenues and Charges							
20	Rentals Received.....	255	15	23	98	187	274	349
21	Bond Interest Received.....	486	26	54	501	425	190	292
22	Taxable Dividends Received.....	1	—	37	10	29	905	2
23	Non-Taxable Dividends Received.....	121	77	21	608	119	247	74
24	Bond and Mortgage Interest Paid.....	125	4	6	15	320	6	63
25	Rentals Paid.....	460	84	38	481	364	254	620
26	Depreciation Charged.....	2,691	779	159	3,801	4,705	3,559	1,562
27	Depletion Charged.....	3	134	—	2	4	2	46
28	Dividends Charged.....	2,019	941	220	5,567	2,139	1,314	877
29	Capital Expenditures.....	4,127	678	376	9,376	3,742	5,452	2,209

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)			Industrial Division: CONSTRUCTION					Industrial Division: UNCLASSIFIED			
Total Profit Companies	Total Loss Companies	Total All Companies	Profit Companies by Major Industrial Class		Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
			General Construction	Residential Construction							
6,248	1,163	7,411	444	209	653	211	864	50	27	77	1
\$ 412,114	\$ 11,820	\$ 423,934	\$ 6,669	\$ 792	\$ 7,461	\$ 1,313	\$ 8,774	\$ 449	\$ 64	\$ 513	2
865,105	16,846	881,951	21,613	2,614	24,227	4,875	29,102	1,390	119	1,509	3
595,229	21,098	616,327	24,910	5,014	29,924	7,013	36,937	595	162	757	4
1,175,149	34,999	1,210,148	9,494	3,494	12,988	4,542	17,530	627	90	717	5
3,636,727	115,740	3,752,467	46,503	3,722	50,225	12,363	62,588	1,337	755	2,092	6
652,034	25,183	677,217	14,936	1,446	16,382	3,168	19,550	3,036	109	3,145	7
7,336,358	225,686	7,562,044	124,125	17,082	141,207	33,274	174,481	7,434	1,299	8,733	8
158,584	19,578	178,162	13,713	1,908	15,621	6,211	21,832	50	102	152	9
757,476	24,082	781,558	19,132	3,660	22,792	4,557	27,349	1,016	179	1,195	10
252,811	24,522	277,333	8,221	2,616	10,837	3,394	14,231	319	170	489	11
628,154	15,279	643,433	1,103	575	1,678	490	2,168	62	196	258	12
2,136,408	55,448	2,191,856	29,549	1,688	31,237	7,452	38,689	553	326	879	13
1,831,025	83,367	1,914,392	22,403	3,925	26,328	6,464	32,792	4,453	526	4,979	14
1,641,986	26,514	1,668,500	33,654	3,428	37,082	6,064	43,146	999	58	1,057	15
70,086	23,104	93,190	3,650	718	4,368	1,358	5,726	18	258	276	16
7,336,358	225,686	7,562,044	124,125	17,082	141,207	33,274	174,481	7,434	1,299	8,733	17
6,996,009	213,990	7,209,999	72,116	14,647	86,763	13,841	100,604	6,222	798	7,020	18
610,843	7,791	603,052	8,403	1,308	9,711	1,989	7,722	480	63	417	19
9,234	570	9,804	505	86	591	194	785	71	2	73	20
12,800	243	13,043	430	39	469	96	565	15	3	18	21
11,359	30	11,389	10	—	10	1	11	3	—	3	22
13,906	222	14,128	1,048	5	1,053	28	1,081	45	—	45	23
22,231	414	22,645	61	21	82	11	93	3	6	9	24
17,798	1,057	18,855	435	137	572	111	683	40	9	49	25
131,516	3,797	135,313	3,030	192	3,222	1,022	4,244	99	58	157	26
8,026	409	8,435	40	1	41	5	46	1	—	1	27
125,660	571	126,231	1,713	80	1,793	93	1,886	3,112	—	3,112	28
149,818	7,020	156,838	4,059	288	4,347	2,002	6,349	55	127	182	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES							
Profit Companies by Major Industrial Class							
		Electric Light and Power	Gas and Steam Heat Distribu- tion	Air Trans- porta- tion	Water Trans- porta- tion	Steam Railways	Street Car and Electric Railways
1	Number of Companies.....	97	51	6	195	14	11
	Assets						
2	Cash.....	\$ 14,275	\$ 2,911	\$ 17	\$ 15,420	\$ 47,404	\$ 3,225
3	Securities.....	38,932	5,542	426	27,585	246,189	25,502
4	Receivables.....	8,708	2,280	120	7,500	49,195	3,160
5	Inventories.....	4,811	2,437	69	4,245	32,996	3,004
6	Fixed Assets.....	794,032	72,347	109	106,210	1,303,902	152,302
7	Other Assets.....	229,026	17,481	59	16,727	19,707	7,981
8	Total.....	1,089,784	102,998	800	177,687	1,699,393	195,174
	Liabilities and Capital						
9	Bank Loans.....	450	57	77	1,424	—	113
10	Payables.....	24,676	3,031	97	12,653	50,536	8,205
11	Other Current Liabilities.....	7,613	992	81	4,857	10,347	1,670
12	Funded Debt.....	410,189	6,532	—	10,267	427,909	60,763
13	Depreciation Reserve.....	224,337	27,944	68	62,482	338,140	52,918
14	Capital Stock.....	327,580	56,703	238	43,933	503,361	51,878
15	Surplus.....	94,997	8,539	239	43,885	371,727	20,740
16	Less Deficit.....	58	800	—	1,814	2,627	1,113
17	Total.....	1,089,784	102,998	800	177,687	1,699,393	195,174
18	Gross Sales or Revenue.....	107,128	20,224	710	88,119	340,727	45,130
19	Current Year Profit.....	31,514	2,499	17	11,405	49,232	6,014
	Selected Revenues and Charges						
20	Rentals Received.....	357	15	—	354	1,580	5
21	Bond Interest Received.....	4,648	131	10	342	4,021	24
22	Taxable Dividends Received.....	—	1	—	2	13	—
23	Non-Taxable Dividends Received.....	1,580	1	—	257	4,779	27
24	Bond and Mortgage Interest Paid.....	13,796	304	—	402	17,279	1,589
25	Rentals Paid.....	716	122	15	342	493	16
26	Depreciation Charged.....	13,145	2,638	8	4,029	28,386	4,780
27	Depletion Charged.....	117	426	—	81	—	—
28	Dividends Charged.....	15,388	2,426	—	2,275	12,103	1,785
29	Capital Expenditures.....	8,284	1,269	30	5,841	20,621	3,665

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES

Profit Companies by Major Industrial Class									
Highway Trans- porta- tion	Grain Elevators	Other Storage	Tele- phones	Other Communi- cations	Other Public Utilities	Total Profit Companies	Total Loss Companies	Total All Companies	
335	35	75	97	52	70	1,038	330	1,368	1
\$ 4,231	\$ 2,825	\$ 393	\$ 3,603	\$ 555	\$ 3,834	\$ 98,693	\$ 3,096	\$ 101,789	2
6,921	9,522	1,164	15,495	3,127	4,598	385,003	3,740	388,743	3
3,725	9,381	806	8,152	1,216	2,542	96,785	4,013	100,798	4
1,347	85,919	91	6,155	51	386	141,511	2,589	144,100	5
42,465	72,891	11,950	327,027	7,260	32,801	2,923,296	96,759	3,020,055	6
10,737	9,677	541	19,680	1,701	3,867	337,184	8,181	345,365	7
69,426	190,215	14,945	380,112	13,910	48,028	3,982,472	118,378	4,100,850	8
1,907	45,232	340	877	495	145	51,117	1,822	52,939	9
8,672	29,818	892	18,387	2,175	4,569	163,711	10,420	174,131	10
3,999	5,978	208	7,030	502	1,057	44,334	18,522	62,856	11
4,481	16,685	1,383	98,321	381	6,876	1,043,787	43,491	1,087,278	12
22,931	40,612	4,738	117,142	2,323	15,122	908,757	22,963	931,720	13
15,733	31,185	5,951	115,023	6,132	11,935	1,169,652	43,057	1,212,709	14
12,622	21,298	1,669	23,441	3,044	9,652	611,853	3,525	615,378	15
919	593	236	109	1,142	1,328	10,739	25,422	36,161	16
69,426	190,215	14,945	380,112	13,910	48,028	3,982,472	118,378	4,100,850	17
64,103	36,405	6,300	90,684	7,805	11,533	818,868	37,738	856,606	18
6,823	6,185	823	25,936	1,594	2,550	144,592	2,261	142,331	19
236	337	333	75	73	108	3,473	747	4,220	20
96	207	24	75	32	78	9,688	190	9,878	21
—	24	—	7	—	4	51	1	52	22
78	765	2	750	18	39	8,296	345	8,641	23
162	612	51	4,181	82	289	38,747	1,241	39,988	24
642	609	263	703	103	77	4,101	659	4,760	25
3,492	2,321	447	12,573	338	1,292	73,449	2,774	76,223	26
43	—	—	—	2	—	669	4	673	27
508	986	156	8,612	244	648	45,131	400	45,531	28
6,098	1,623	647	18,987	333	181	67,579	2,252	69,831	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE					
Profit Companies by Major Industrial Class					
		Farm Products and Foodstuffs	Clothing Shoes and Dry Goods	Drugs	Hardware Lumber and Building Materials
1	Number of Companies.....	636	309	120	415
	Assets				
2	Cash.....	\$ 13,977	\$ 3,569	\$ 3,117	\$ 7,866
3	Securities.....	26,791	11,987	3,662	19,030
4	Receivables.....	56,645	10,845	5,908	26,334
5	Inventories.....	101,023	17,757	10,995	44,603
6	Fixed Assets.....	47,194	6,038	5,817	32,680
7	Other Assets.....	23,649	5,325	4,517	28,636
8	Total.....	269,279	55,521	34,016	159,149
	Liabilities and Capital				
9	Bank Loans.....	42,894	4,637	1,190	9,424
10	Payables.....	55,163	11,731	8,621	27,781
11	Other Current Liabilities.....	21,762	1,837	4,867	13,529
12	Funded Debt.....	3,809	734	581	8,906
13	Depreciation Reserve.....	25,788	2,199	2,253	13,443
14	Capital Stock.....	61,442	19,134	9,910	43,169
15	Surplus.....	60,574	15,957	6,914	44,031
16	Less Deficit.....	2,153	708	320	1,134
17	Total.....	269,279	55,521	34,016	159,149
18	Gross Sales or Revenue.....	784,377	131,996	71,590	292,152
19	Current Year Profit.....	25,919	6,982	3,424	16,345
	Selected Revenues and Charges				
20	Rentals Received.....	349	143	84	284
21	Bond Interest Received.....	445	171	42	237
22	Taxable Dividends Received.....	117	1	1	13
23	Non-Taxable Dividends Received.....	289	97	176	322
24	Bond and Mortgage Interest Paid.....	129	31	22	188
25	Rentals Paid.....	1,332	508	199	811
26	Depreciation Charged.....	2,113	288	175	1,107
27	Depletion Charged.....	—	—	1	99
28	Dividends Charged.....	3,158	811	519	2,353
29	Capital Expenditures.....	2,415	513	449	1,852

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE

Profit Companies by Major Industrial Class								
Plumbing and Heating	Machinery Electrical Equipment and Parts	Motor Vehicles and Accessories	Other Wholesale Trade	Agencies	Total Profit Companies	Total Loss Companies	Total All Companies	
111	347	128	702	197	2,965	483	3,448	1
\$ 479	\$ 8,652	\$ 1,088	\$ 13,859	\$ 3,819	\$ 56,426	\$ 4,244	\$ 60,670	2
1,137	11,732	2,722	28,194	2,643	107,898	5,236	113,134	3
2,731	14,924	8,399	45,465	4,748	175,999	13,369	189,368	4
2,708	18,015	6,462	57,594	1,498	260,655	6,804	267,459	5
2,301	9,360	4,639	49,178	3,860	161,067	7,083	168,150	6
694	7,245	14,781	18,136	3,662	106,645	8,761	115,406	7
10,050	69,928	38,091	212,426	20,230	868,690	45,497	914,187	8
508	5,179	2,583	10,297	691	77,403	3,506	80,909	9
2,645	14,401	21,647	50,388	4,070	196,447	11,045	207,492	10
305	11,014	1,206	31,864	2,227	88,611	9,064	97,675	11
158	860	252	4,849	134	20,283	1,651	21,934	12
782	3,987	2,009	26,135	2,665	79,261	2,754	82,015	13
3,922	14,302	3,886	46,325	5,366	207,456	17,583	225,039	14
1,924	21,038	6,658	44,238	5,422	206,756	4,159	210,915	15
194	853	150	1,670	345	7,527	4,265	11,792	16
10,050	69,928	38,091	212,426	20,230	868,690	45,497	914,187	17
22,730	125,660	132,766	669,238	29,451	2,259,960	113,437	2,373,397	18
946	8,373	3,878	20,316	2,217	88,400	1,737	86,663	19
47	196	88	621	38	1,850	92	1,942	20
10	199	34	292	58	1,488	75	1,563	21
—	1	1	15	12	161	4	165	22
18	91	32	106	71	1,202	74	1,276	23
3	28	9	162	2	574	24	598	24
110	536	338	1,305	148	5,287	364	5,651	25
82	582	214	2,278	119	6,958	452	7,410	26
—	1	1	13	—	115	3	118	27
112	726	127	2,042	622	10,470	62	10,532	28
172	1,100	1,408	2,796	170	10,875	902	11,777	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE							
Profit Companies by Major Industrial Class							
		Food- stuffs	Dairies	Clothing Shoes and Dry Goods	Drugs	Furniture	Hardware Lumber and Building Materials
1	Number of Companies	252	141	857	237	217	491
	Assets						
2	Cash	\$ 7,064	\$ 6,752	\$ 9,833	\$ 1,546	\$ 3,047	\$ 5,223
3	Securities	5,094	8,132	16,504	2,613	6,803	8,489
4	Receivables	2,672	5,130	6,534	1,243	4,401	8,325
5	Inventories	15,030	5,300	27,788	6,786	8,684	16,780
6	Fixed Assets	21,102	46,899	20,480	5,224	7,978	15,154
7	Other Assets	3,403	10,972	7,843	1,679	3,887	5,734
8	Total	54,365	83,185	88,982	19,091	34,800	59,705
	Liabilities and Capital						
9	Bank Loans	844	1,103	2,310	467	1,169	2,537
10	Payables	10,398	10,157	19,981	3,748	5,361	9,008
11	Other Current Liabilities	1,988	6,548	5,012	550	2,599	2,065
12	Funded Debt	3,399	11,417	3,147	353	1,403	1,259
13	Depreciation Reserve	9,859	22,892	8,961	2,956	2,933	7,312
14	Capital Stock	17,743	16,442	26,691	6,634	10,842	22,613
15	Surplus	10,801	14,914	24,048	4,582	10,747	15,799
16	Less Deficit	667	288	1,168	199	254	888
17	Total	54,365	83,185	88,982	19,091	34,800	59,705
18	Gross Sales or Revenue	237,658	125,937	168,782	39,927	48,278	98,089
19	Current Year Profit	6,499	6,225	14,793	2,778	3,648	7,834
	Selected Revenues and Charges						
20	Rentals Received	216	92	293	98	121	207
21	Bond Interest Received	59	150	251	29	109	109
22	Taxable Dividends Received	—	5	4	—	3	14
23	Non-Taxable Dividends Received	12	204	30	58	60	187
24	Bond and Mortgage Interest Paid	54	563	204	20	39	28
25	Rentals Paid	2,042	156	4,086	1,154	838	495
26	Depreciation Charged	1,063	2,303	803	265	255	655
27	Depletion Charged	1	—	9	2	1	10
28	Dividends Charged	1,148	1,286	815	295	402	903
29	Capital Expenditures	767	2,433	1,236	350	610	1,084

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE								
Profit Companies by Major Industrial Class								
Motor Vehicles and Accessories	Gasoline and Oil	Fuel and Ice	Department and Variety Stores	Other Retail Trade	Total Profit Companies	Total Loss Companies	Total All Companies	
371	73	288	114	805	3,846	516	4,362	1
\$ 3,464	\$ 4,845	\$ 7,370	\$ 27,700	\$ 5,951	\$ 82,795	\$ 1,579	\$ 84,374	2
8,350	7,487	6,972	75,491	15,469	161,404	5,295	166,699	3
5,884	4,263	17,814	20,539	9,779	86,584	4,240	90,824	4
8,681	8,135	11,790	69,530	22,371	200,875	4,728	205,603	5
12,035	36,599	20,667	146,180	25,416	357,734	10,506	368,240	6
3,101	14,618	12,701	34,405	14,410	112,753	3,280	116,033	7
41,515	75,947	77,314	373,845	93,396	1,002,145	29,628	1,031,773	8
1,750	167	2,614	1,916	3,545	18,422	2,404	20,826	9
9,355	8,944	15,704	68,964	14,931	176,551	4,958	181,509	10
2,395	4,215	9,301	22,158	6,169	63,000	6,641	69,641	11
1,134	10,524	1,998	15,310	6,886	56,830	1,707	58,537	12
4,653	19,608	11,598	80,380	10,647	181,799	4,061	185,860	13
11,014	23,361	19,754	82,736	28,210	266,040	15,399	281,439	14
11,646	9,445	17,660	102,590	24,279	246,511	2,393	248,904	15
432	317	1,315	209	1,271	7,008	7,935	14,943	16
41,515	75,947	77,314	373,845	93,396	1,002,145	29,628	1,031,773	17
83,541	57,406	199,949	586,156	144,419	1,790,142	52,700	1,842,842	18
4,584	6,037	4,334	50,126	9,375	116,233	1,111	115,122	19
347	474	194	1,595	872	4,509	251	4,760	20
130	69	116	1,081	200	2,303	57	2,360	21
2	52	1	14	6	101	3	104	22
30	3,410	169	414	111	4,685	30	4,715	23
38	5	68	614	289	1,922	64	1,986	24
966	172	558	9,145	2,132	21,744	639	22,383	25
547	1,283	983	3,651	851	12,659	543	13,202	26
29	37	8	3	11	111	3	114	27
221	1,313	545	5,671	781	13,380	16	13,396	28
1,165	1,514	1,054	3,000	1,102	14,315	1,259	15,574	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: SERVICE					
Profit Companies by Major Industrial Class					
		Pro- fessional Service	Recrea- tional Service	Business Service	Hotels Tourists Lodges and Camps
1	Number of Companies.....	91	400	233	386
	Assets				
2	Cash.....	\$ 646	\$ 7,429	\$ 3,369	\$ 4,980
3	Securities.....	1,217	16,867	4,410	8,037
4	Receivables.....	917	1,947	7,036	1,310
5	Inventories.....	276	856	721	1,636
6	Fixed Assets.....	4,173	70,982	6,873	82,125
7	Other Assets.....	1,518	14,948	5,277	5,977
8	Total.....	8,747	113,029	27,686	104,065
	Liabilities and Capital				
9	Bank Loans.....	183	2,175	1,233	1,266
10	Payables.....	1,110	6,348	6,334	7,074
11	Other Current Liabilities.....	708	5,242	1,494	3,534
12	Funded Debt.....	183	13,694	647	21,793
13	Depreciation Reserve.....	1,811	32,265	4,207	31,805
14	Capital Stock.....	4,238	29,008	8,582	30,360
15	Surplus.....	1,862	26,896	7,198	12,865
16	Less Deficit.....	1,348	2,599	2,009	4,632
17	Total.....	8,747	113,029	27,686	104,065
18	Gross Sales or Revenue.....	6,718	66,241	42,253	65,017
19	Current Year Profit.....	700	12,051	2,803	6,969
	Selected Revenues and Charges				
20	Rentals Received.....	100	2,152	53	1,299
21	Bond Interest Received.....	21	179	66	97
22	Taxable Dividends Received.....	—	43	4	—
23	Non-Taxable Dividends Received.....	2	778	37	96
24	Bond and Mortgage Interest Paid.....	9	576	38	904
25	Rentals Paid.....	133	2,963	497	1,883
26	Depreciation Charged.....	140	2,470	423	2,459
27	Depletion Charged.....	20	60	3	—
28	Dividends Charged.....	62	2,331	162	836
29	Capital Expenditures.....	101	3,590	708	1,579

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: SERVICE								
Profit Companies by Major Industrial Class								
Laundries Cleaning and Pressing	Under- taking	Restau- rants Cafes and Taverns	Other Personal Service	Repairs and Mis- cellaneous Service	Total Profit Companies	Total Loss Companies	Total All Companies	
154	64	336	88	387	2,139	651	2,790	1
\$ 1,138	\$ 455	\$ 3,139	\$ 775	\$ 2,035	\$ 23,966	\$ 1,192	\$ 25,158	2
2,386	532	4,079	1,723	3,407	42,658	2,834	45,492	3
1,264	617	1,078	601	3,366	18,136	2,031	20,167	4
727	267	1,940	481	3,852	10,756	1,173	11,929	5
21,007	3,481	14,924	3,008	11,171	217,744	20,762	238,506	6
2,630	649	6,646	712	2,579	40,936	5,966	46,902	7
29,152	6,001	31,806	7,300	26,410	354,196	33,958	388,154	8
581	106	476	33	1,019	7,072	978	8,050	9
2,252	568	4,001	531	4,405	32,623	4,092	36,715	10
945	241	1,472	395	1,766	15,797	4,949	20,746	11
1,755	404	2,096	969	1,571	43,112	5,508	48,620	12
12,469	1,599	6,390	1,049	4,555	96,150	7,346	103,496	13
8,119	2,164	10,065	2,543	9,237	104,316	15,935	120,251	14
3,655	1,001	7,936	1,915	5,291	68,619	1,874	70,493	15
624	82	630	135	1,434	13,493	6,724	20,217	16
29,152	6,001	31,806	7,300	26,410	354,196	33,958	388,154	17
26,525	4,041	47,909	5,620	43,884	308,208	24,505	332,713	18
1,631	455	3,343	578	2,433	30,963	1,318	29,645	19
74	42	260	14	318	4,312	351	4,663	20
36	10	44	28	50	531	35	566	21
—	—	1	—	2	50	4	54	22
10	—	23	1	7	954	15	969	23
65	18	87	16	61	1,774	131	1,905	24
870	67	1,678	235	764	9,090	886	9,976	25
761	133	821	131	495	7,833	872	8,705	26
1	—	3	6	7	100	2	102	27
153	23	342	56	132	4,097	109	4,206	28
600	81	875	154	858	8,546	1,439	9,985	29

Bold Italic Figures Denote Deficit.

TABLE G—(Concluded)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE					
Profit Companies by Major Industrial Class					
		Trust Companies	Mortgage and Loan	Insurance Agents	Personal and Business Credit
1	Number of Companies.....	50	52	410	102
	Assets				
2	Cash.....	\$ 6,960	\$ 3,941	\$ 8,505	\$ 15,682
3	Securities.....	114,724	97,894	8,961	151,005
4	Receivables.....	2,147	1,685	10,232	59,061
5	Inventories.....	1	1	163	89
6	Fixed Assets.....	7,464	2,115	2,683	5,000
7	Other Assets.....	8,846	2,852	8,988	5,865
8	Total.....	140,142	108,488	39,532	236,702
	Liabilities and Capital				
9	Bank Loans.....	8,720	677	1,071	13,661
10	Payables.....	3,943	13,099	15,971	132,895
11	Other Current Liabilities.....	1,402	7,307	3,185	13,721
12	Funded Debt.....	69,942	38,221	404	22,188
13	Depreciation Reserve.....	2,223	465	1,177	736
14	Capital Stock.....	29,046	33,398	10,796	27,381
15	Surplus.....	24,868	15,557	7,801	26,534
16	Less Deficit.....	2	236	873	414
17	Total.....	140,142	108,488	39,532	236,702
18	Gross Sales or Revenue.....	14,897	6,719	16,612	13,014
19	Current Year Profit.....	3,546	2,684	3,123	4,021
	Selected Revenues and Charges				
20	Rentals Received.....	257	125	91	214
21	Bond Interest Received.....	1,633	1,464	115	3,714
22	Taxable Dividends Received.....	74	7	10	34
23	Non-Taxable Dividends Received.....	528	146	86	217
24	Bond and Mortgage Interest Paid.....	361	1,156	11	803
25	Rentals Paid.....	584	24	485	223
26	Depreciation Charged.....	218	28	143	328
27	Depletion Charged.....	2	—	—	—
28	Dividends Charged.....	1,272	816	403	1,251
29	Capital Expenditures.....	93	117	151	382

Bold Italic Figures Denote Deficit.

TABLE G—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE

Profit Companies by Major Industrial Class							
Investment Trust and Holding Companies	Stock Bond and Commodity Dealers	Real Estate Finance Operation and Agencies	Non- Resident Owned Investment Corporations	Total Profit Companies	Total Loss Companies	Total All Companies	
435	185	1,148	178	2,560	955	3,515	1
\$ 31,096	\$ 5,341	\$ 6,683	\$ 13,078	\$ 91,286	\$ 17,648	\$ 108,934	2
666,553	144,728	27,372	241,959	1,453,196	286,748	1,739,944	3
8,355	25,578	4,177	6,979	118,214	12,539	130,753	4
876	923	584	2	2,639	894	3,533	5
14,152	1,816	315,397	7,021	355,648	141,711	497,359	6
168,372	8,670	35,072	119,054	357,719	84,322	442,041	7
889,404	187,056	389,285	388,093	2,378,702	543,862	2,922,564	8
7,900	109,562	5,442	296	147,329	18,073	165,402	9
17,456	28,503	10,017	4,229	226,113	37,912	264,025	10
51,539	19,246	23,061	10,284	129,745	56,473	186,218	11
115,922	3,749	94,646	96,143	441,215	148,185	589,400	12
3,338	510	91,843	1,567	101,859	32,611	134,470	13
440,218	11,807	141,530	113,182	807,358	241,458	1,048,816	14
283,105	14,817	46,423	177,247	596,352	85,807	682,159	15
30,074	1,138	23,677	14,855	71,269	76,657	147,926	16
889,404	187,056	389,285	388,093	2,378,702	543,862	2,922,564	17
68,927	20,739	39,275	11,043	191,226	33,656	224,882	18
13,143	6,741	8,020	8,489	49,767	5,070	44,697	19
637	62	26,458	317	28,161	9,041	37,202	20
5,345	569	349	3,238	16,427	1,517	17,944	21
13,926	41	47	4,094	18,233	336	18,569	22
38,776	372	3,794	1,879	45,798	9,516	55,314	23
2,480	119	3,662	805	9,397	4,407	13,804	24
182	424	341	—	2,263	361	2,624	25
267	69	5,454	71	6,578	2,211	8,789	26
197	2	5	72	278	89	367	27
34,027	875	2,688	1,282	42,614	4,542	47,156	28
380	257	5,628	4	7,012	4,259	11,271	29

Bold Italic Figures Denote Deficit.

TABLE H

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	327	239	6,248	653	1,038
	Assets					
2	Cash	\$ 4,085	\$ 70,941	\$ 412,114	\$ 7,461	\$ 98,693
3	Securities	10,724	168,299	865,105	24,227	385,003
4	Receivables	4,577	27,260	595,229	29,924	96,785
5	Inventories	15,217	74,292	1,175,149	12,988	141,511
6	Fixed Assets	67,729	608,078	3,636,727	50,225	2,923,296
7	Other Assets	10,452	140,890	652,034	16,382	337,184
8	Total	112,784	1,089,760	7,336,358	141,207	3,982,472
	Liabilities and Capital					
9	Bank Loans	3,850	1,186	158,584	15,621	51,117
10	Payables	9,042	53,504	757,476	22,792	163,711
11	Other Current Liabilities	12,446	5,089	252,811	10,837	44,334
12	Funded Debt	19,827	20,555	628,154	1,678	1,043,787
13	Depreciation Reserve	19,705	328,178	2,136,408	31,237	908,757
14	Capital Stock	37,130	372,338	1,831,025	26,328	1,169,652
15	Surplus	15,428	315,002	1,641,986	37,082	611,853
16	Less Deficit	4,644	6,092	70,086	4,368	10,739
17	Total	112,784	1,089,760	7,336,358	141,207	3,982,472
18	Gross Sales or Revenue	62,592	368,323	6,996,009	86,763	818,868
19	Current Year Profit	4,726	80,146	610,843	9,711	144,592
	Selected Revenues and Charges					
20	Rentals Received	190	728	9,234	591	3,473
21	Bond Interest Received	198	2,624	12,800	469	9,688
22	Taxable Dividends Received	12	732	11,359	10	51
23	Non-Taxable Dividends Received	273	7,413	13,906	1,053	8,296
24	Bond and Mortgage Interest Paid	425	197	22,231	82	38,747
25	Rentals Paid	124	234	17,798	572	4,101
26	Depreciation Charged	2,270	16,740	131,516	3,222	73,449
27	Depletion Charged	1,182	37,452	8,026	41	669
28	Dividends Charged	401	78,933	125,660	1,793	45,131
29	Capital Expenditures	3,051	10,095	149,818	4,347	67,579

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
2,965	3,846	2,139	2,560	50	20,065	5,244	25,309	1
\$ 56,426	\$ 82,795	\$ 23,966	\$ 91,286	\$ 449	\$ 848,216	\$ 60,428	\$ 908,644	2
107,898	161,404	42,658	1,453,196	1,390	3,219,904	369,287	3,589,191	3
175,999	86,584	18,136	118,214	595	1,153,303	71,885	1,225,188	4
260,655	200,875	10,756	2,639	627	1,894,709	68,606	1,963,315	5
161,067	357,734	217,744	355,648	1,337	8,379,585	704,788	9,084,373	6
106,645	112,753	40,936	357,719	3,036	1,778,031	243,519	2,021,550	7
868,690	1,002,145	354,196	2,378,702	7,434	17,273,748	1,518,513	18,792,261	8
77,403	18,422	7,072	147,329	50	480,634	58,387	539,021	9
196,447	176,551	32,623	226,113	1,016	1,639,275	114,967	1,754,242	10
88,611	63,000	15,797	129,745	319	622,989	151,015	774,004	11
20,283	56,830	43,112	441,215	62	2,275,503	237,306	2,512,809	12
79,261	181,799	96,150	101,859	553	3,883,907	210,239	4,094,146	13
207,456	266,040	104,316	807,358	4,453	4,826,096	794,894	5,620,990	14
206,756	246,511	68,619	596,352	999	3,740,588	151,732	3,892,320	15
7,527	7,008	13,493	71,269	18	195,244	200,027	395,271	16
868,690	1,002,145	354,196	2,378,702	7,434	17,273,748	1,518,513	18,792,261	17
2,259,960	1,790,142	308,208	191,226	6,222	12,888,313	558,646	13,446,959	18
88,400	116,233	30,963	49,767	480	1,135,861	29,395	1,106,466	19
1,850	4,509	4,312	28,161	71	53,119	11,460	64,579	20
1,488	2,303	531	16,427	15	46,543	2,748	49,291	21
161	101	50	18,233	3	30,712	383	31,095	22
1,202	4,685	954	45,798	45	83,625	10,653	94,278	23
574	1,922	1,774	9,397	3	75,352	6,617	81,969	24
5,287	21,744	9,090	2,263	40	61,253	4,275	65,528	25
6,958	12,659	7,833	6,578	99	261,324	17,006	278,330	26
115	111	100	278	1	47,975	14,118	62,093	27
10,470	13,380	4,097	42,614	3,112	325,591	6,840	332,431	28
10,875	14,315	8,546	7,012	55	275,693	29,441	305,134	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies	3,161	2,021	1,561	1,358	1,309	3,338	1,547
	Assets							
2	Cash	\$ 9,182	\$ 8,677	\$ 8,209	\$ 6,838	\$ 8,115	\$ 27,187	\$ 16,249
3	Securities	34,950	30,993	23,969	20,234	29,323	77,405	63,487
4	Receivables	17,557	13,990	18,528	13,361	19,603	53,102	39,384
5	Inventories	17,321	15,692	23,411	13,869	16,325	63,513	40,841
6	Fixed Assets	107,764	56,671	58,042	56,642	52,471	171,381	129,704
7	Other Assets	27,772	30,397	18,197	11,979	17,884	42,690	40,297
8	Total	214,546	156,420	150,356	122,923	143,721	435,278	329,962
	Liabilities and Capital							
9	Bank Loans	13,246	8,254	7,848	6,626	7,978	29,609	18,359
10	Payables	23,063	15,729	29,877	14,502	16,574	58,641	42,252
11	Other Current Liabilities	20,164	14,412	12,037	12,360	11,703	32,700	17,633
12	Funded Debt	29,769	14,098	15,518	9,649	11,857	43,360	23,490
13	Depreciation Reserve	37,172	20,675	21,108	23,305	21,174	72,425	57,493
14	Capital Stock	98,092	70,046	52,145	39,066	62,534	149,238	117,254
15	Surplus	21,725	27,365	19,639	21,590	19,764	70,869	59,192
16	Less Deficit	28,685	14,159	7,816	4,175	7,863	21,564	5,711
17	Total	214,546	156,420	150,356	122,923	143,721	435,278	329,962
18	Gross Sales or Revenue	151,612	135,782	136,988	135,213	164,190	556,955	404,084
19	Current Year Profit	1,435	2,967	3,894	4,732	5,936	23,520	19,153
	Selected Revenues and Charges							
20	Rentals Received	4,143	2,242	2,068	1,888	1,988	4,856	3,447
21	Bond Interest Received	283	247	219	272	252	971	658
22	Taxable Dividends Received	17	25	65	17	1,551	212	188
23	Non-Taxable Dividends Received	990	986	1,070	214	1,350	1,390	1,078
24	Bond and Mortgage Interest Paid	987	392	496	353	348	1,384	800
25	Rentals Paid	1,985	1,646	1,488	2,212	1,651	5,584	2,890
26	Depreciation Charged	3,345	2,352	2,428	2,310	2,575	6,875	5,143
27	Depletion Charged	98	251	127	56	64	516	120
28	Dividends Charged	397	613	3,918	948	2,006	2,668	2,801
29	Capital Expenditures	5,509	3,339	3,241	5,289	3,133	9,631	7,419

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
937	632	1,588	1,105	811	345	191	141	20	20,065	1
\$ 16,107	\$ 15,292	\$ 50,779	\$ 61,600	\$ 89,445	\$ 72,300	\$ 102,254	\$ 200,555	\$ 155,427	\$ 848,216	2
69,763	63,112	227,968	397,095	345,202	268,351	430,298	645,996	491,758	3,219,904	3
28,156	27,887	79,939	104,798	152,962	122,362	107,452	221,492	132,730	1,153,303	4
32,750	30,588	114,474	128,781	209,684	215,112	236,394	485,293	250,661	1,894,709	5
91,293	92,009	294,138	344,051	598,124	559,696	812,056	2,465,491	2,490,052	8,379,585	6
37,114	16,229	75,500	238,913	138,326	173,408	184,639	457,899	266,787	1,778,031	7
275,183	245,117	842,798	1,275,238	1,533,743	1,411,229	1,873,093	4,476,726	3,787,415	17,273,748	8
16,455	12,557	49,302	41,974	67,252	86,595	87,305	20,928	6,346	480,634	9
32,057	31,168	108,686	121,378	178,368	154,128	275,628	322,148	215,076	1,639,275	10
14,539	13,288	43,373	51,525	79,841	75,567	66,749	107,714	49,384	622,989	11
20,200	36,209	73,923	145,914	139,577	105,619	252,123	746,409	607,788	2,275,503	12
40,792	38,458	135,040	179,252	303,493	297,511	377,602	1,158,299	1,100,108	3,883,907	13
102,286	67,568	249,456	403,418	422,237	331,518	450,165	1,245,905	965,168	4,826,096	14
56,760	53,544	195,272	345,548	353,228	364,387	372,903	915,257	843,545	3,740,588	15
7,906	7,675	12,254	13,771	10,253	4,096	9,382	39,934	—	195,244	16
275,183	245,117	842,798	1,275,238	1,533,743	1,411,229	1,873,093	4,476,726	3,787,415	17,273,748	17
292,600	276,629	913,381	1,129,707	1,322,941	1,132,983	1,403,175	2,857,202	1,874,871	12,888,313	18
16,259	14,151	56,229	77,606	127,032	120,756	130,433	291,001	240,757	1,135,861	19
2,865	1,396	4,914	3,552	3,089	2,576	4,154	6,103	3,838	53,119	20
817	845	2,420	5,306	3,955	3,854	7,165	12,043	7,236	46,543	21
149	202	873	1,767	1,650	533	1,634	11,849	9,980	30,712	22
1,215	673	5,854	14,126	9,176	4,683	6,931	20,545	13,344	83,625	23
497	608	1,892	3,748	3,523	4,157	9,091	26,518	20,558	75,352	24
2,097	1,649	4,838	4,204	6,807	4,160	4,848	8,123	7,071	61,253	25
3,544	3,295	11,334	13,748	22,017	20,482	25,444	72,604	63,828	261,324	26
153	170	681	500	2,906	4,103	3,268	10,921	21,041	47,975	27
3,663	1,442	8,474	17,470	27,394	25,356	27,637	91,615	109,189	325,591	28
4,895	4,700	14,751	17,145	24,432	24,464	27,078	63,710	56,957	275,693	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies					
	Assets					
2	Cash					
3	Securities					
4	Receivables					
5	Inventories					
6	Fixed Assets					
7	Other Assets					
8	Total					
	Liabilities and Capital					
9	Bank Loans					
10	Payables					
11	Other Current Liabilities					
12	Funded Debt					
13	Depreciation Reserve					
14	Capital Stock					
15	Surplus					
16	Less Deficit	INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY				
17	Total					
18	Gross Sales or Revenue					
19	Current Year Profit					
	Selected Revenues and Charges					
20	Rentals Received					
21	Bond Interest Received					
22	Taxable Dividends Received					
23	Non-Taxable Dividends Received					
24	Bond and Mortgage Interest Paid					
25	Rentals Paid					
26	Depreciation Charged					
27	Depletion Charged					
28	Dividends Charged					
29	Capital Expenditures					

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
					141	35	176	1
					\$ 3,614	\$ 171	\$ 3,785	2
					63,437	3,717	67,154	3
					2,532	238	2,770	4
					2,499	116	2,615	5
					4,179	865	5,044	6
					59,443	1,503	60,946	7
					135,704	6,610	142,314	8
					884	202	1,086	9
					2,265	228	2,493	10
					4,348	150	4,498	11
					33,312	2,122	35,434	12
					1,993	374	2,367	13
					15,358	2,392	17,750	14
INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY					78,776	1,482	80,258	15
					1,232	340	1,572	16
					135,704	6,610	142,314	17
					25,340	2,008	27,348	18
					3,298	99	3,199	19
					32	25	57	20
					750	4	754	21
					628	34	662	22
					1,105	91	1,196	23
					90	20	110	24
					143	19	162	25
					238	96	334	26
					23	2	25	27
					465	65	530	28
					232	232	464	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class						
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000
1	Number of Companies	22	13	10	11	8
	Assets					
2	Cash	\$ 178	\$ 46	\$ 83	\$ 52	\$ 8
3	Securities	358	316	2,890	755	254
4	Receivables	113	43	93	50	83
5	Inventories	202	120	24	68	49
6	Fixed Assets	570	254	8	130	75
7	Other Assets	183	94	89	407	2,731
8	Total	1,604	873	3,187	1,462	3,200
	Liabilities and Capital					
9	Bank Loans	111	24	6	22	13
10	Payables	168	50	109	34	69
11	Other Current Liabilities	29	6	23	226	9
12	Funded Debt	352	149	636	331	1,081
13	Depreciation Reserve	281	140	5	57	34
14	Capital Stock	751	323	1,818	597	358
15	Surplus	147	186	704	195	1,636
16	Less Deficit	235	5	114	—	—
17	Total	1,604	873	3,187	1,462	3,200
18	Gross Sales or Revenue	769	799	394	327	917
19	Current Year Profit	11	19	29	39	36
	Selected Revenues and Charges					
20	Rentals Received	9	3	1	8	1
21	Bond Interest Received	3	3	9	10	4
22	Taxable Dividends Received	3	2	17	—	6
23	Non-Taxable Dividends Received	2	6	38	19	18
24	Bond and Mortgage Interest Paid	2	3	8	5	43
25	Rentals Paid	2	4	4	1	96
26	Depreciation Charged	23	10	3	5	7
27	Depletion Charged	—	—	—	2	—
28	Dividends Charged	—	—	12	12	15
29	Capital Expenditures	13	37	1	3	14

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	Over \$100,000	Total Profit Companies	
24	14	4	3	12	16	4	141	1
\$ 321	\$ 196	\$ 28	\$ 62	\$ 477	\$ 775	\$ 1,388	\$ 3,614	2
3,807	4,067	101	2,131	9,657	14,047	25,054	63,437	3
455	65	48	141	192	982	267	2,532	4
322	53	250	82	288	636	405	2,499	5
645	56	102	114	198	1,811	216	4,179	6
676	101	3	4	845	54,303	7	59,443	7
6,226	4,538	532	2,534	11,657	72,554	27,337	135,704	8
152	41	33	94	20	338	30	884	9
169	59	148	81	230	818	330	2,265	10
41	2	—	52	1,718	2,024	218	4,348	11
1,467	2,403	—	824	4,452	6,380	15,237	33,312	12
372	31	19	45	52	901	56	1,993	13
1,906	385	163	1,894	2,031	4,671	461	15,358	14
2,413	1,632	169	113	3,154	57,422	11,005	78,776	15
294	15	—	569	—	—	—	1,232	16
6,226	4,538	532	2,534	11,657	72,554	27,337	135,704	17
4,225	773	1,350	164	3,096	8,936	3,590	25,340	18
181	181	71	67	408	1,063	1,193	3,298	19
4	—	2	2	1	—	1	32	20
16	24	1	46	60	345	229	750	21
16	55	—	3	90	176	260	628	22
228	22	—	40	170	144	418	1,105	23
—	21	—	—	—	8	—	90	24
8	5	7	—	7	2	7	143	25
28	4	8	6	7	131	6	238	26
3	7	—	2	7	2	—	23	27
127	37	2	14	71	160	15	465	28
16	11	7	8	7	115	—	232	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	18	(1)	190	20	77
	Assets					
2	Cash.....	\$ 187		\$ 13,609	\$ 277	\$ 2,586
3	Securities.....	511		17,198	693	5,308
4	Receivables.....	87		15,333	685	2,028
5	Inventories.....	453		21,290	298	966
6	Fixed Assets.....	5,290		101,300	904	43,366
7	Other Assets.....	370		22,741	304	8,634
8	Total.....	6,898		191,471	3,161	62,888
	Liabilities and Capital					
9	Bank Loans.....	40		4,917	394	492
10	Payables.....	200		14,566	584	4,113
11	Other Current Liabilities.....	642		5,111	69	1,425
12	Funded Debt.....	60		23,255	13	18,402
13	Depreciation Reserve.....	1,503		52,016	497	14,938
14	Capital Stock.....	4,244		48,055	587	15,393
15	Surplus.....	274		44,100	1,021	9,380
16	Less Deficit.....	65		549	4	1,255
17	Total.....	6,898		191,471	3,161	62,888
18	Gross Sales or Revenue.....	3,090		174,868	1,703	19,377
19	Current Year Profit.....	209		10,589	441	4,193
	Selected Revenues and Charges					
20	Rentals Received.....	2		155	7	47
21	Bond Interest Received.....	3		130	9	221
22	Taxable Dividends Received.....	—		9	—	—
23	Non-Taxable Dividends Received.....	1		381	3	179
24	Bond and Mortgage Interest Paid.....	3		1,054	1	752
25	Rentals Paid.....	3		180	9	77
26	Depreciation Charged.....	43		4,150	37	2,043
27	Depletion Charged.....	84		275	—	—
28	Dividends Charged.....	7		1,004	102	1,136
29	Capital Expenditures.....	51		1,919	22	2,372

Bold Italic Figures Denote Deficit.

(1) Grouped with "Unclassified" to conceal identity.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
119	261	74	65	7	831	154	985	1
\$ 1,037	\$ 1,742	\$ 557	\$ 1,391	\$ 145	\$ 21,531	\$ 539	\$ 22,070	2
3,730	3,621	1,077	32,405	933	65,476	3,762	69,238	3
5,740	2,600	514	1,276	56	28,319	2,097	30,416	4
6,695	4,698	407	3	162	34,972	2,743	37,715	5
3,864	5,240	5,350	2,800	4,398	172,512	12,919	185,431	6
1,819	1,304	457	2,924	48	38,601	3,134	41,735	7
22,885	19,205	8,362	40,799	5,742	361,411	25,194	386,605	8
2,757	1,278	218	179	28	10,303	2,397	12,700	9
5,145	3,715	780	1,343	300	30,746	3,853	34,599	10
811	784	283	665	10	9,800	1,862	11,662	11
388	623	1,012	21,115	—	64,868	1,754	66,622	12
1,527	1,870	2,438	991	400	76,180	4,292	80,472	13
5,460	6,242	2,713	9,475	4,372	96,541	12,624	109,165	14
7,168	4,850	1,602	7,190	632	76,217	1,993	78,210	15
371	157	684	159	—	3,244	3,581	6,825	16
22,885	19,205	8,362	40,799	5,742	361,411	25,194	386,605	17
63,911	41,636	7,320	3,854	1,440	317,199	19,087	336,286	18
2,900	2,547	828	948	371	23,026	1,010	22,016	19
49	61	61	206	49	637	158	795	20
37	49	15	419	2	885	80	965	21
1	3	—	17	3	33	7	40	22
19	27	11	572	36	1,229	165	1,394	23
30	16	48	273	1	2,178	67	2,245	24
129	281	91	41	6	817	90	907	25
188	277	210	84	134	7,166	523	7,689	26
22	5	—	—	158	544	74	618	27
251	197	42	293	55	3,087	37	3,124	28
176	404	209	34	118	5,305	471	5,776	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	131	74	49	49	62	140
	Assets						
2	Cash.....	\$ 340	\$ 186	\$ 131	\$ 188	\$ 246	\$ 936
3	Securities.....	456	335	339	318	540	3,436
4	Receivables.....	662	555	246	922	551	1,850
5	Inventories.....	752	506	343	527	604	2,487
6	Fixed Assets.....	2,379	866	763	1,037	1,294	9,908
7	Other Assets.....	316	274	207	135	234	1,015
8	Total.....	4,905	2,722	2,029	3,127	3,469	19,632
	Liabilities and Capital						
9	Bank Loans.....	389	166	124	201	303	1,202
10	Payables.....	894	397	332	587	628	2,112
11	Other Current Liabilities.....	302	239	185	319	128	691
12	Funded Debt.....	244	23	25	138	69	872
13	Depreciation Reserve.....	889	328	352	481	482	3,708
14	Capital Stock.....	1,785	1,168	624	1,076	1,280	7,623
15	Surplus.....	584	536	418	453	676	3,850
16	Less Deficit.....	182	135	31	128	97	426
17	Total.....	4,905	2,722	2,029	3,127	3,469	19,632
18	Gross Sales or Revenue.....	6,894	4,299	2,881	4,857	5,626	21,312
19	Current Year Profit.....	65	108	124	170	278	995
	Selected Revenues and Charges						
20	Rentals Received.....	99	14	30	12	47	65
21	Bond Interest Received.....	4	6	3	4	6	38
22	Taxable Dividends Received.....	—	—	—	—	—	14
23	Non-Taxable Dividends Received.....	12	2	1	1	4	72
24	Bond and Mortgage Interest Paid.....	11	1	1	7	3	34
25	Rentals Paid.....	34	33	31	39	38	121
26	Depreciation Charged.....	87	56	44	52	97	302
27	Depletion Charged.....	—	—	—	19	3	84
28	Dividends Charged.....	8	14	4	12	23	80
29	Capital Expenditures.....	161	56	40	119	137	227

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
100	44	34	66	41	27	7	7	831	1
\$ 894	\$ 412	\$ 613	\$ 1,224	\$ 2,131	\$ 3,301	\$ 1,008	\$ 9,921	\$ 21,531	2
5,124	1,169	1,598	4,416	12,450	22,244	2,058	10,993	65,476	3
2,484	793	1,183	2,798	2,386	3,340	1,106	9,443	28,319	4
2,495	811	1,443	3,164	2,938	2,907	1,694	14,301	34,972	5
6,020	2,259	3,499	7,338	10,388	13,419	12,644	100,698	172,512	6
1,618	830	631	4,151	2,402	9,546	861	16,381	38,601	7
18,635	6,274	8,967	23,091	32,695	54,757	19,371	161,737	361,411	8
1,161	244	667	1,409	1,481	423	23	2,510	10,303	9
2,571	1,074	1,343	3,250	2,986	4,530	2,001	8,041	30,746	10
776	1,074	808	786	1,042	850	999	1,601	9,800	11
748	72	1,371	1,350	8,860	19,822	4,546	26,728	64,868	12
2,651	911	1,332	3,043	4,058	5,920	2,865	49,160	76,180	13
7,902	1,640	1,449	6,806	6,372	9,977	5,765	43,074	96,541	14
3,197	2,417	2,063	7,040	7,911	13,235	3,214	30,623	76,217	15
371	1,158	66	593	15	—	42	—	3,244	16
18,635	6,274	8,967	23,091	32,695	54,757	19,371	161,737	361,411	17
25,744	12,953	29,309	32,591	30,970	31,514	14,796	93,453	317,199	18
1,212	800	777	2,266	2,888	4,029	2,614	6,700	23,026	19
110	9	29	45	37	44	4	92	637	20
39	15	16	80	84	384	12	194	885	21
4	—	1	4	5	5	—	—	33	22
57	10	8	510	81	272	—	199	1,229	23
36	6	54	81	235	351	187	1,171	2,178	24
134	68	59	59	57	40	57	47	817	25
391	140	150	277	554	452	446	4,118	7,166	26
5	—	19	9	19	—	152	234	544	27
160	66	49	237	363	946	351	774	3,087	28
269	203	101	533	867	421	538	1,633	5,305	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	(1)	(1)	124	19	38
	Assets					
2	Cash.....			\$ 3,102	\$ 163	\$ 734
3	Securities.....			10,194	1,484	2,442
4	Receivables.....			7,058	492	962
5	Inventories.....			13,274	502	549
6	Fixed Assets.....			64,663	1,002	27,111
7	Other Assets.....			21,142	377	1,040
8	Total.....			119,433	4,020	32,838
	Liabilities and Capital					
9	Bank Loans.....			5,156	579	1,125
10	Payables.....			9,816	557	1,552
11	Other Current Liabilities.....			1,291	233	820
12	Funded Debt.....			12,840	2	3,765
13	Depreciation Reserve.....			31,583	659	7,452
14	Capital Stock.....			28,873	355	13,355
15	Surplus.....			30,026	1,703	4,834
16	Less Deficit.....			152	68	65
17	Total.....			119,433	4,020	32,838
18	Gross Sales or Revenue.....			85,922	2,471	12,057
19	Current Year Profit.....			8,780	451	1,870
	Selected Revenues and Charges					
20	Rentals Received.....			162	75	87
21	Bond Interest Received.....			511	36	18
22	Taxable Dividends Received.....			—	—	7
23	Non-Taxable Dividends Received.....			93	8	1
24	Bond and Mortgage Interest Paid.....			423	—	86
25	Rentals Paid.....			91	30	61
26	Depreciation Charged.....			2,335	58	992
27	Depletion Charged.....			522	—	—
28	Dividends Charged.....			1,463	30	458
29	Capital Expenditures.....			2,664	65	931

Bold Italic Figures Denote Deficit.

(1) Grouped with "Unclassified" to conceal identity.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
82	177	34	68	14	556	103	659	1
\$ 1,225	\$ 1,601	\$ 253	\$ 229	\$ 227	\$ 7,534	\$ 838	\$ 8,372	2
4,490	4,526	674	2,111	1,203	27,124	6,931	34,055	3
5,815	3,071	128	517	524	18,567	3,124	21,691	4
8,955	4,632	122	47	555	28,636	2,023	30,659	5
8,042	6,045	4,650	1,575	11,389	124,477	10,716	135,193	6
3,426	710	189	1,096	1,086	29,066	1,647	30,713	7
31,953	20,585	6,016	5,575	14,984	235,404	25,279	260,683	8
2,980	921	415	305	151	11,632	5,224	16,856	9
6,270	4,653	434	554	577	24,413	3,109	27,522	10
1,073	627	102	278	1,615	6,039	668	6,707	11
900	768	659	581	8,052	27,567	1,856	29,423	12
4,004	2,445	1,759	481	2,327	50,710	4,710	55,420	13
5,798	6,102	1,803	2,260	2,250	60,796	7,332	68,128	14
11,008	5,289	1,080	1,496	487	55,923	3,998	59,921	15
80	220	236	380	475	1,676	1,618	3,294	16
31,953	20,585	6,016	5,575	14,984	235,404	25,279	260,683	17
76,352	37,541	3,774	1,494	6,191	225,802	12,014	237,816	18
3,435	2,771	578	250	230	18,365	445	17,920	19
37	85	49	220	2	717	244	961	20
40	83	9	79	64	840	30	870	21
—	1	—	—	7	15	—	15	22
9	13	—	8	—	132	69	201	23
20	33	21	28	—	611	69	680	24
110	220	35	21	3	571	32	603	25
391	287	144	43	105	4,355	238	4,593	26
—	8	—	—	44	574	5	579	27
233	154	72	33	49	2,492	42	2,534	28
533	487	70	120	139	5,009	438	5,447	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	90	55	47	34	35	105
	Assets						
2	Cash.....	\$ 194	\$ 256	\$ 177	\$ 92	\$ 133	\$ 718
3	Securities.....	447	347	420	231	361	1,802
4	Receivables.....	547	346	467	266	349	1,988
5	Inventories.....	863	171	568	284	437	2,200
6	Fixed Assets.....	2,649	949	1,912	774	835	4,346
7	Other Assets.....	1,700	220	288	67	157	538
8	Total.....	6,400	2,289	3,832	1,714	2,272	11,592
	Liabilities and Capital						
9	Bank Loans.....	194	132	376	85	128	1,029
10	Payables.....	619	456	452	247	545	2,182
11	Other Current Liabilities.....	1,645	28	227	120	117	387
12	Funded Debt.....	360	169	523	59	97	344
13	Depreciation Reserve.....	730	361	725	321	313	2,212
14	Capital Stock.....	1,947	656	1,317	553	704	3,048
15	Surplus.....	1,220	559	583	420	472	2,541
16	Less Deficit.....	315	72	371	91	104	151
17	Total.....	6,400	2,289	3,832	1,714	2,272	11,592
18	Gross Sales or Revenue.....	8,150	2,584	3,702	2,363	5,392	20,781
19	Current Year Profit.....	37	83	116	119	157	742
	Selected Revenues and Charges						
20	Rentals Received.....	55	73	82	31	63	32
21	Bond Interest Received.....	6	8	5	5	8	27
22	Taxable Dividends Received.....	—	—	—	—	—	1
23	Non-Taxable Dividends Received.....	1	2	2	1	2	8
24	Bond and Mortgage Interest Paid.....	14	6	21	2	7	20
25	Rentals Paid.....	35	19	22	14	21	133
26	Depreciation Charged.....	61	63	87	35	55	285
27	Depletion Charged.....	2	—	8	—	2	26
28	Dividends Charged.....	27	10	3	16	4	22
29	Capital Expenditures.....	234	63	118	73	116	398

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
41	25	20	45	22	21	11	5	556	1
\$ 393	\$ 261	\$ 278	\$ 1,098	\$ 513	\$ 1,227	\$ 1,017	\$ 1,177	\$ 7,534	2
927	754	837	4,609	1,179	5,759	3,852	5,599	27,124	3
1,053	1,110	674	2,366	1,638	2,761	3,368	1,634	18,567	4
1,654	996	911	2,451	1,458	4,714	6,392	5,537	28,636	5
2,578	2,298	9,668	5,675	6,746	18,570	17,289	50,188	124,477	6
471	482	249	2,003	1,074	3,630	854	17,333	29,066	7
7,076	5,901	12,617	18,202	12,608	36,661	32,772	81,468	235,404	8
1,124	741	664	1,650	1,030	1,757	1,430	1,292	11,632	9
1,125	915	695	2,538	1,553	4,151	4,120	4,815	24,413	10
207	140	220	851	275	963	308	551	6,039	11
124	297	8,073	1,934	1,970	3,341	3,276	7,000	27,567	12
1,228	963	1,462	2,491	2,446	6,372	9,214	21,872	50,710	13
1,694	1,456	979	4,607	3,080	11,544	2,753	26,458	60,796	14
1,612	1,389	834	4,222	2,387	8,533	11,671	19,480	55,923	15
38	—	310	91	133	—	—	—	1,676	16
7,076	5,901	12,617	18,202	12,608	36,661	32,772	81,468	235,404	17
11,982	10,376	6,633	24,556	24,428	37,503	36,494	30,858	225,802	18
516	415	443	1,606	1,517	3,262	4,252	5,100	18,365	19
40	44	14	37	40	92	36	78	717	20
26	75	69	37	18	80	59	417	840	21
—	—	—	7	—	—	—	7	15	22
2	5	—	35	1	52	4	17	132	23
7	5	1	69	25	64	99	271	611	24
45	27	26	46	34	48	49	52	571	25
132	114	45	297	324	601	540	1,716	4,355	26
2	—	11	44	—	—	131	348	574	27
36	53	48	103	96	392	198	1,484	2,492	28
192	122	106	356	600	469	278	1,884	5,009	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	21	25	1,860	178	227
	Assets					
2	Cash.....	\$ 134	\$ 3,634	\$ 130,243	\$ 2,386	\$ 68,323
3	Securities.....	398	10,836	321,431	6,672	297,466
4	Receivables.....	306	2,238	195,714	8,206	67,304
5	Inventories.....	508	3,586	387,983	3,794	42,316
6	Fixed Assets.....	2,162	42,384	1,482,085	12,261	2,206,133
7	Other Assets.....	497	3,795	230,137	4,756	238,406
8	Total.....	4,005	66,473	2,747,593	38,075	2,919,948
	Liabilities and Capital					
9	Bank Loans.....	234	231	37,135	3,753	1,004
10	Payables.....	401	3,088	264,954	6,448	91,371
11	Other Current Liabilities.....	516	132	78,743	3,386	18,602
12	Funded Debt.....	335	1,728	392,277	632	834,191
13	Depreciation Reserve.....	872	22,767	860,471	7,452	640,007
14	Capital Stock.....	1,428	23,147	670,750	7,440	866,221
15	Surplus.....	404	15,380	477,103	9,768	470,206
16	Less Deficit.....	185	—	33,840	804	1,654
17	Total.....	4,005	66,473	2,747,593	38,075	2,919,948
18	Gross Sales or Revenue.....	3,334	23,789	2,261,930	23,543	536,183
19	Current Year Profit.....	192	4,157	206,920	2,631	97,326
	Selected Revenues and Charges					
20	Rentals Received.....	5	59	2,813	133	1,943
21	Bond Interest Received.....	6	210	4,358	141	8,530
22	Taxable Dividends Received.....	—	3	914	5	16
23	Non-Taxable Dividends Received.....	—	49	8,384	114	6,986
24	Bond and Mortgage Interest Paid.....	4	88	12,134	30	30,232
25	Rentals Paid.....	8	4	5,250	155	1,566
26	Depreciation Charged.....	103	1,184	49,080	996	50,929
27	Depletion Charged.....	49	1,406	3,528	4	117
28	Dividends Charged.....	11	2,642	49,891	425	31,396
29	Capital Expenditures.....	122	643	48,444	1,094	47,446

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
923	764	409	610	17	5,034	1,214	6,248	1
\$ 16,774	\$ 15,864	\$ 6,434	\$ 52,364	\$ 185	\$ 296,341	\$ 14,413	\$ 310,754	2
25,943	26,392	9,634	710,107	239	1,409,118	116,067	1,525,185	3
57,186	22,917	6,989	68,597	380	429,837	24,570	454,407	4
69,533	41,798	3,633	1,440	297	554,888	17,007	571,895	5
35,055	77,474	57,920	109,909	535	4,025,918	172,174	4,198,092	6
21,265	43,325	8,339	104,150	188	654,858	64,564	719,422	7
225,756	227,770	92,949	1,046,567	1,824	7,370,960	408,795	7,779,755	8
14,884	5,135	1,479	58,031	19	121,905	19,761	141,666	9
60,158	38,273	9,622	166,560	587	641,462	41,362	682,824	10
33,721	13,665	2,968	31,759	54	183,546	33,483	217,029	11
3,892	24,376	12,073	184,397	29	1,453,930	88,189	1,542,119	12
15,034	37,414	26,761	31,137	240	1,642,155	47,543	1,689,698	13
51,102	66,653	28,470	349,025	387	2,064,623	187,092	2,251,715	14
49,519	44,093	16,639	260,703	516	1,344,331	33,504	1,377,835	15
2,554	1,839	5,063	35,045	8	80,992	42,139	123,131	16
225,756	227,770	92,949	1,046,567	1,824	7,370,960	408,795	7,779,755	17
790,692	369,006	89,678	75,885	3,279	4,177,319	208,362	4,385,681	18
22,927	20,871	6,551	20,359	278	382,212	7,129	375,083	19
482	1,163	774	6,926	5	14,303	5,298	19,601	20
377	326	128	9,566	9	23,651	664	24,315	21
14	62	2	10,735	—	11,751	223	11,974	22
305	3,669	40	18,259	4	37,810	3,524	41,334	23
115	625	461	4,122	2	47,813	2,469	50,282	24
1,483	4,018	1,639	893	12	15,028	1,214	16,242	25
1,366	3,048	1,950	2,030	38	110,724	4,558	115,282	26
68	39	28	125	—	5,364	1,794	7,158	27
1,862	2,739	682	18,898	1	108,547	2,173	110,720	28
1,776	3,492	920	2,975	11	106,923	6,353	113,276	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	777	514	348	318	324	821	406
	Assets							
2	Cash.....	\$ 2,086	\$ 2,416	\$ 2,720	\$ 1,784	\$ 1,819	\$ 7,425	\$ 5,087
3	Securities.....	16,622	13,347	4,837	5,274	6,654	20,203	20,832
4	Receivables.....	5,926	4,501	8,264	3,928	9,153	16,986	13,099
5	Inventories.....	5,095	5,296	12,341	4,038	5,960	20,491	11,894
6	Fixed Assets.....	46,852	14,056	9,104	12,198	17,880	31,641	35,000
7	Other Assets.....	5,110	9,456	2,933	3,779	3,645	10,829	8,245
8	Total.....	81,691	49,072	40,199	31,001	45,111	107,575	94,157
	Liabilities and Capital							
9	Bank Loans.....	6,165	2,538	2,639	2,099	2,967	9,157	5,162
10	Payables.....	7,016	5,675	16,772	4,468	5,782	18,348	14,289
11	Other Current Liabilities.....	5,382	4,896	2,488	3,108	4,387	8,223	5,487
12	Funded Debt.....	14,197	5,197	5,005	2,944	4,586	12,510	9,706
13	Depreciation Reserve.....	17,566	5,507	2,958	4,238	7,327	14,014	15,057
14	Capital Stock.....	30,104	21,490	8,996	8,938	20,268	33,735	27,001
15	Surplus.....	7,734	5,688	3,770	5,927	4,744	18,650	18,950
16	Less Deficit.....	6,473	1,919	2,429	721	4,950	7,062	1,495
17	Total.....	81,691	49,072	40,199	31,001	45,111	107,575	94,157
18	Gross Sales or Revenue.....	42,596	44,550	44,681	42,431	56,364	176,808	129,201
19	Current Year Profit.....	351	748	875	1,106	1,469	5,801	5,112
	Selected Revenues and Charges							
20	Rentals Received.....	1,660	495	347	554	409	454	1,010
21	Bond Interest Received.....	69	81	22	52	93	256	193
22	Taxable Dividends Received.....	5	8	16	10	7	45	87
23	Non-Taxable Dividends Received.....	533	418	166	103	1,047	613	454
24	Bond and Mortgage Interest Paid.....	513	97	72	91	104	218	249
25	Rentals Paid.....	498	520	440	401	492	1,297	871
26	Depreciation Charged.....	1,081	671	425	573	759	1,541	1,306
27	Depletion Charged.....	23	163	—	5	29	61	7
28	Dividends Charged.....	105	134	26	207	93	757	649
29	Capital Expenditures.....	2,037	934	696	881	1,022	1,808	1,648

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
259	148	403	295	215	93	59	47	7	5,034	1
\$ 6,615	\$ 4,599	\$ 15,222	\$ 20,332	\$ 24,688	\$ 25,864	\$ 37,752	\$ 71,433	\$ 66,499	\$ 296,341	2
18,230	12,964	77,273	135,897	109,553	101,249	254,960	273,817	337,406	1,409,118	3
10,788	7,490	23,792	26,749	51,600	47,694	33,457	96,560	69,850	429,837	4
11,007	6,193	32,177	29,310	56,901	39,782	64,978	163,676	85,749	554,888	5
33,270	29,399	62,122	66,152	205,804	156,323	287,044	1,162,969	1,856,104	4,025,918	6
20,910	3,715	23,941	24,628	33,100	75,192	54,597	265,300	109,478	654,858	7
100,820	64,360	234,527	303,068	481,646	446,104	732,788	2,033,755	2,525,086	7,370,960	8
5,085	3,043	15,069	8,230	10,828	30,582	17,118	1,223	—	121,905	9
11,778	7,042	29,345	30,951	64,191	42,225	155,738	127,348	100,494	641,462	10
3,462	2,762	7,493	11,051	23,191	16,120	22,593	37,872	25,031	183,546	11
7,951	12,191	30,494	41,149	42,162	33,085	138,247	504,597	589,909	1,453,930	12
13,733	10,738	27,004	34,910	95,229	82,677	128,109	501,399	681,689	1,642,155	13
43,324	18,320	71,938	101,028	142,957	104,035	168,292	590,493	673,704	2,064,623	14
18,880	12,919	56,434	81,494	108,050	139,307	108,906	298,619	454,259	1,344,331	15
3,393	2,655	3,250	5,745	4,962	1,927	6,215	27,796	—	80,992	16
100,820	64,360	234,527	303,068	481,646	446,104	732,788	2,033,755	2,525,086	7,370,960	17
100,145	65,590	265,372	353,795	339,315	325,831	322,106	1,099,753	768,781	4,177,319	18
4,473	3,313	14,409	20,901	34,474	32,478	40,777	108,167	107,758	382,212	19
1,459	387	1,529	465	793	1,220	453	1,019	2,049	14,303	20
301	198	605	1,522	1,298	1,805	4,997	7,199	4,960	23,651	21
138	103	527	1,146	887	399	1,472	6,297	604	11,751	22
775	48	2,527	2,097	1,205	1,804	1,353	16,607	8,060	37,810	23
259	290	448	1,147	1,300	1,721	4,653	16,327	20,324	47,813	24
620	424	1,458	1,247	1,383	1,340	1,469	675	1,893	15,028	25
1,328	1,044	2,801	2,726	6,873	5,862	7,895	30,724	45,115	110,724	26
58	40	77	96	434	130	909	3,325	7	5,364	27
1,451	243	2,346	3,599	5,779	6,422	9,173	38,962	38,601	108,547	28
1,396	1,350	4,119	2,480	6,915	5,790	10,770	26,383	38,694	106,923	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	68	90	2,867	232	297
	Assets					
2	Cash	\$ 1,404	\$ 45,415	\$ 236,965	\$ 3,557	\$ 13,152
3	Securities	2,216	105,783	444,083	11,545	40,209
4	Receivables	1,285	13,396	311,661	12,752	13,236
5	Inventories	5,689	46,252	631,257	5,879	27,307
6	Fixed Assets	11,422	411,342	1,621,557	28,337	251,190
7	Other Assets	2,844	101,860	300,944	8,413	28,038
8	Total	24,860	724,048	3,546,467	70,483	373,132
	Liabilities and Capital					
9	Bank Loans	1,606	520	77,943	7,013	14,334
10	Payables	2,688	29,894	383,304	10,596	24,318
11	Other Current Liabilities	4,503	1,147	124,293	5,410	8,037
12	Funded Debt	515	16,188	162,015	772	55,188
13	Depreciation Reserve	5,258	207,063	989,217	18,727	89,409
14	Capital Stock	5,959	237,070	908,545	12,527	108,099
15	Surplus	4,822	234,151	927,265	18,394	77,569
16	Less Deficit	491	1,985	26,115	2,956	3,822
17	Total	24,860	724,048	3,546,467	70,483	373,132
18	Gross Sales or Revenue	17,353	212,823	3,686,346	44,693	105,707
19	Current Year Profit	1,360	49,164	314,506	4,001	18,244
	Selected Revenues and Charges					
20	Rentals Received	23	166	4,615	247	547
21	Bond Interest Received	46	1,820	6,768	216	635
22	Taxable Dividends Received	2	702	10,419	5	25
23	Non-Taxable Dividends Received	4	5,821	4,069	893	934
24	Bond and Mortgage Interest Paid	24	90	7,278	42	2,601
25	Rentals Paid	29	86	10,205	179	970
26	Depreciation Charged	513	9,591	61,333	1,417	7,390
27	Depletion Charged	243	22,363	1,766	36	243
28	Dividends Charged	97	58,640	65,080	1,121	4,447
29	Capital Expenditures	1,309	5,207	79,024	1,837	5,273

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
971	1,168	697	790	15	7,195	2,028	9,223	1
\$ 22,696	\$ 42,092	\$ 11,315	\$ 22,326	\$ 188	\$ 399,110	\$ 29,520	\$ 428,630	2
37,343	92,975	20,956	544,520	239	1,299,869	180,896	1,480,765	3
52,109	39,505	6,901	34,651	84	485,580	27,465	513,045	4
77,064	93,434	3,520	183	181	890,766	33,595	924,361	5
60,699	185,196	103,362	164,700	288	2,838,093	315,129	3,153,222	6
36,840	38,070	22,895	64,465	2,740	607,109	108,799	715,908	7
286,751	491,272	168,949	830,845	3,720	6,520,527	695,404	7,215,931	8
18,095	6,100	3,326	83,017	13	211,967	21,897	233,864	9
69,944	91,571	13,451	32,651	252	658,669	38,429	697,098	10
21,670	35,277	7,065	68,599	152	276,153	70,105	346,258	11
7,091	20,509	23,385	148,871	33	434,567	95,245	529,812	12
32,343	103,587	45,419	49,311	108	1,540,442	82,767	1,623,209	13
69,887	88,243	46,369	265,328	2,895	1,744,922	373,671	2,118,593	14
70,323	149,022	34,024	201,021	268	1,716,859	90,580	1,807,439	15
2,602	3,037	4,090	17,953	1	63,052	77,290	140,342	16
286,751	491,272	168,949	830,845	3,720	6,520,527	695,404	7,215,931	17
770,284	928,755	126,509	77,558	1,614	5,971,642	199,735	6,171,377	18
30,470	58,471	15,008	19,878	120	511,222	12,499	498,723	19
678	2,204	2,354	14,347	5	25,186	3,365	28,551	20
485	1,414	260	3,506	4	15,154	1,606	16,760	21
133	22	46	6,717	—	18,071	114	18,185	22
272	352	838	22,485	6	35,674	4,582	40,256	23
237	805	1,004	3,424	1	15,506	2,972	18,478	24
1,805	13,648	4,283	855	13	32,073	1,821	33,894	25
2,623	5,961	3,712	3,037	15	95,592	6,816	102,408	26
13	17	61	27	1	24,770	7,762	32,532	27
4,274	8,357	2,458	19,683	3,067	167,224	2,338	169,562	28
3,902	7,031	4,903	2,548	25	111,059	12,056	123,115	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	980	635	517	459	417	1,167	535
	Assets							
2	Cash.....	\$ 3,455	\$ 3,390	\$ 2,662	\$ 2,996	\$ 3,427	\$ 9,894	\$ 5,715
3	Securities.....	8,413	10,077	8,926	8,257	16,475	32,883	20,768
4	Receivables.....	5,687	5,087	5,021	5,256	4,529	19,492	13,854
5	Inventories.....	5,858	4,623	5,625	5,545	4,859	24,268	16,157
6	Fixed Assets.....	27,898	23,151	22,191	29,494	17,255	73,573	45,368
7	Other Assets.....	10,292	14,026	8,442	4,076	7,176	15,675	10,159
8	Total.....	61,603	60,354	52,867	55,624	53,721	175,785	112,021
	Liabilities and Capital							
9	Bank Loans.....	4,209	2,529	2,766	2,611	2,763	11,864	7,084
10	Payables.....	6,895	4,416	5,028	5,610	5,272	21,790	14,887
11	Other Current Liabilities.....	7,689	3,217	4,974	6,067	3,876	11,918	6,488
12	Funded Debt.....	5,833	5,921	3,352	3,697	3,713	21,076	6,819
13	Depreciation Reserve.....	10,394	8,696	8,924	13,659	7,618	32,856	21,600
14	Capital Stock.....	34,934	28,805	21,775	16,976	24,442	55,741	37,705
15	Surplus.....	6,507	15,111	8,494	8,947	7,474	24,960	19,653
16	Less Deficit.....	14,858	8,341	2,446	1,943	1,437	4,420	2,215
17	Total.....	61,603	60,354	52,867	55,624	53,721	175,785	112,021
18	Gross Sales or Revenue.....	48,620	48,676	48,682	51,882	53,642	197,338	138,888
19	Current Year Profit.....	453	934	1,283	1,606	1,895	8,224	6,589
	Selected Revenues and Charges							
20	Rentals Received.....	1,342	885	906	719	738	2,856	1,466
21	Bond Interest Received.....	111	94	126	100	101	436	260
22	Taxable Dividends Received.....	3	8	27	3	1,532	124	38
23	Non-Taxable Dividends Received.....	346	308	804	44	222	277	460
24	Bond and Mortgage Interest Paid.....	306	193	137	161	118	841	309
25	Rentals Paid.....	720	572	520	1,247	534	2,414	935
26	Depreciation Charged.....	1,103	807	957	1,018	733	2,739	1,736
27	Depletion Charged.....	25	2	19	18	4	15	39
28	Dividends Charged.....	172	237	3,763	606	1,710	912	898
29	Capital Expenditures.....	1,755	1,287	1,021	2,429	821	4,229	3,548

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
343	251	654	500	395	178	87	68	9	7,195	1
\$ 5,306	\$ 6,308	\$ 21,064	\$ 28,890	\$ 46,631	\$ 37,989	\$ 45,459	\$ 107,351	\$ 68,573	\$ 399,110	2
41,977	19,462	82,517	202,099	164,916	143,675	122,649	307,135	109,640	1,299,869	3
9,625	13,245	31,848	52,450	63,599	56,216	52,492	94,675	52,504	485,580	4
11,895	14,892	52,433	65,586	108,058	95,357	97,047	248,059	130,504	890,766	5
30,491	30,827	120,203	165,582	253,951	269,664	347,292	844,699	536,454	2,838,093	6
9,087	5,314	23,662	34,359	53,745	55,936	91,455	124,458	139,247	607,109	7
108,381	90,048	331,727	548,966	690,900	658,837	756,394	1,726,377	1,036,922	6,520,527	8
7,424	4,900	21,426	18,868	36,577	33,165	42,838	6,597	6,346	211,967	9
11,140	14,804	42,745	58,883	77,126	75,650	79,403	145,304	89,716	658,669	10
6,861	5,882	20,029	18,045	37,483	32,844	29,645	62,008	19,127	276,153	11
8,474	2,621	15,301	51,151	53,655	43,482	75,521	116,072	17,879	434,567	12
14,994	15,678	60,040	93,672	141,348	144,653	157,916	446,491	361,903	1,540,442	13
39,397	25,061	95,567	160,357	173,480	162,071	187,718	475,711	205,182	1,744,922	14
22,624	22,447	82,571	150,088	172,393	167,454	185,035	486,332	336,769	1,716,859	15
2,533	1,345	5,952	2,098	1,162	482	1,682	12,138	—	63,052	16
108,381	90,048	331,727	548,966	690,900	658,837	756,394	1,726,377	1,036,922	6,520,527	17
104,446	115,721	398,937	497,973	644,666	554,046	699,214	1,403,270	965,641	5,971,642	18
5,897	5,622	23,204	35,263	61,076	62,006	58,425	138,884	99,861	511,222	19
743	445	2,493	1,422	1,339	899	3,322	4,614	997	25,186	20
318	225	759	1,923	1,723	1,763	1,484	3,965	1,766	15,154	21
9	75	170	419	489	121	141	5,552	9,360	18,071	22
386	349	1,596	9,872	6,938	2,563	4,534	2,996	3,979	35,674	23
133	132	601	1,011	890	1,653	3,354	5,433	234	15,506	24
744	632	1,970	1,821	3,649	2,128	2,398	6,792	4,997	32,073	25
1,114	1,219	5,004	6,645	8,837	9,820	11,624	27,669	14,567	95,592	26
8	18	167	198	1,086	2,225	1,075	6,222	13,649	24,770	27
1,734	717	3,725	9,646	15,793	14,528	12,967	43,091	56,725	167,224	28
2,069	1,997	6,556	8,928	12,067	10,659	12,212	24,709	16,772	111,059	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	21	11	278	46	59
	Assets					
2	Cash.....	\$ 50	\$ 7,490	\$ 7,636	\$ 205	\$ 3,775
3	Securities.....	182	13,702	17,794	678	15,444
4	Receivables.....	78	672	12,122	991	4,672
5	Inventories.....	265	8,052	24,062	455	51,297
6	Fixed Assets.....	843	38,838	49,159	903	132,877
7	Other Assets.....	88	4,959	8,470	179	9,227
8	Total.....	1,506	73,713	119,243	3,411	217,292
	Liabilities and Capital					
9	Bank Loans.....	104	19	4,846	298	25,515
10	Payables.....	91	4,803	16,493	681	22,382
11	Other Current Liabilities.....	126	1,171	3,379	228	7,462
12	Funded Debt.....	25	226	4,262	135	51,515
13	Depreciation Reserve.....	353	22,007	26,788	437	54,642
14	Capital Stock.....	849	35,742	33,798	913	38,148
15	Surplus.....	140	10,131	30,277	840	19,169
16	Less Deficit.....	182	386	600	121	1,541
17	Total.....	1,506	73,713	119,243	3,411	217,292
18	Gross Sales or Revenue.....	1,259	26,475	141,784	2,829	38,096
19	Current Year Profit.....	83	8,454	12,867	321	5,747
	Selected Revenues and Charges					
20	Rentals Received.....	4	46	304	32	134
21	Bond Interest Received.....	2	101	273	13	55
22	Taxable Dividends Received.....	2	—	12	—	—
23	Non-Taxable Dividends Received.....	—	8	141	2	29
24	Bond and Mortgage Interest Paid.....	1	5	158	4	2,008
25	Rentals Paid.....	3	8	531	23	401
26	Depreciation Charged.....	35	757	2,150	59	3,939
27	Depletion Charged.....	—	4,149	184	—	—
28	Dividends Charged.....	3	6,010	1,373	6	861
29	Capital Expenditures.....	38	237	2,502	45	2,366

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
241	262	184	240	4	1,346	312	1,658	1
\$ 5,239	\$ 7,228	\$ 886	\$ 3,973	\$ 16	\$ 36,498	\$ 1,592	\$ 38,090	2
15,325	13,309	2,560	51,937	8	130,939	11,148	142,087	3
23,883	6,091	781	3,832	12	53,134	2,447	55,581	4
58,645	22,891	622	193	10	166,492	1,522	168,014	5
28,489	36,865	14,733	22,713	9	325,429	32,935	358,364	6
12,798	9,117	2,375	3,722	25	50,960	5,400	56,360	7
144,379	95,501	21,957	86,370	80	763,452	55,044	818,496	8
27,960	1,128	438	2,474	1	62,783	1,226	64,009	9
22,092	12,433	2,029	12,335	11	93,350	8,972	102,322	10
15,955	5,977	2,023	2,823	13	39,157	4,773	43,930	11
632	1,223	2,612	13,350	—	73,980	17,902	91,882	12
15,165	18,150	6,468	6,434	5	150,449	5,815	156,264	13
34,304	44,409	7,634	34,778	48	230,623	38,537	269,160	14
29,131	12,584	2,810	16,730	4	121,816	1,785	123,601	15
860	403	2,057	2,554	2	8,706	23,966	32,672	16
144,379	95,501	21,957	86,370	80	763,452	55,044	818,496	17
202,865	116,158	17,846	10,024	59	557,395	14,625	572,020	18
13,310	12,540	1,640	2,406	2	57,370	1,568	55,802	19
262	579	305	2,525	2	4,193	1,016	5,209	20
267	201	32	811	—	1,755	69	1,824	21
8	12	—	29	—	63	—	63	22
449	187	32	394	—	1,242	118	1,360	23
34	54	101	274	—	2,639	410	3,049	24
620	685	598	129	1	2,999	318	3,317	25
1,077	1,287	543	454	30	10,331	567	10,898	26
3	—	8	1	—	4,345	130	4,475	27
1,882	664	138	589	—	11,526	131	11,657	28
815	769	629	463	3	7,867	1,161	9,028	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	238	154	126	94	98	214	86
	Assets							
2	Cash.....	\$ 446	\$ 458	\$ 360	\$ 327	\$ 463	\$ 1,186	\$ 827
3	Securities.....	1,457	2,859	1,616	2,257	1,383	3,964	4,217
4	Receivables.....	1,056	687	1,116	692	1,017	2,636	2,385
5	Inventories.....	1,150	705	1,599	808	680	3,272	1,879
6	Fixed Assets.....	4,685	3,400	5,010	3,613	2,918	10,384	6,361
7	Other Assets.....	1,074	788	1,046	688	654	2,339	814
8	Total.....	9,868	8,897	10,747	8,385	7,115	23,781	16,483
	Liabilities and Capital							
9	Bank Loans.....	701	249	520	610	447	2,358	1,638
10	Payables.....	1,059	897	998	692	1,271	2,818	1,983
11	Other Current Liabilities.....	791	1,028	1,119	722	383	2,267	1,508
12	Funded Debt.....	883	747	634	744	519	1,929	555
13	Depreciation Reserve.....	1,552	1,199	1,996	1,296	1,183	4,362	2,620
14	Capital Stock.....	6,258	4,670	4,135	3,010	2,570	8,834	5,733
15	Surplus.....	769	1,428	1,813	1,817	968	3,221	2,783
16	Less Deficit.....	2,145	1,321	468	506	226	2,008	337
17	Total.....	9,868	8,897	10,747	8,385	7,115	23,781	16,483
18	Gross Sales or Revenue.....	9,092	7,858	8,175	6,368	8,774	29,376	23,583
19	Current Year Profit.....	109	217	312	324	436	1,484	1,046
	Selected Revenues and Charges							
20	Rentals Received.....	232	250	278	147	212	398	103
21	Bond Interest Received.....	26	14	17	36	9	46	45
22	Taxable Dividends Received.....	—	2	2	2	5	—	1
23	Non-Taxable Dividends Received.....	7	40	19	11	26	61	47
24	Bond and Mortgage Interest Paid.....	40	42	34	32	18	100	16
25	Rentals Paid.....	169	99	100	92	95	373	164
26	Depreciation Charged.....	198	160	166	145	144	379	251
27	Depletion Charged.....	—	—	4	—	—	7	—
28	Dividends Charged.....	19	34	14	13	26	176	125
29	Capital Expenditures.....	229	173	268	192	192	449	420

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
57	46	95	57	45	16	12	8	1,346	1
1,005	\$ 918	\$ 2,589	\$ 2,800	\$ 5,606	\$ 1,530	\$ 3,369	\$ 14,614	\$ 36,498	2
2,531	11,924	18,335	10,498	10,568	4,954	17,410	36,966	130,939	3
1,140	828	4,904	4,948	16,513	3,169	5,352	6,691	53,134	4
1,870	1,659	4,809	8,795	14,773	36,168	41,282	47,043	166,492	5
6,606	4,050	15,441	31,284	26,254	26,264	37,238	141,921	325,429	6
823	547	3,637	3,586	4,366	7,271	10,370	12,957	50,960	7
13,975	19,926	49,715	61,911	78,080	79,356	115,021	260,192	763,452	8
470	701	2,823	2,116	10,365	10,805	20,193	8,787	62,783	9
2,014	1,314	13,646	6,999	9,879	13,219	15,234	21,327	93,350	10
419	1,105	1,302	3,834	6,970	7,311	4,787	5,611	39,157	11
1,109	8,244	1,252	4,207	4,113	6,874	5,384	36,786	73,980	12
2,277	1,723	6,765	15,689	12,020	13,895	22,388	61,484	150,449	13
5,242	4,996	13,016	17,671	22,206	14,066	26,353	91,863	230,623	14
2,604	2,536	10,994	11,735	12,946	13,186	20,682	34,334	121,816	15
160	693	83	340	419	—	—	—	8,706	16
13,975	19,926	49,715	61,911	78,080	79,356	115,021	260,192	763,452	17
18,119	14,249	48,301	51,133	71,332	41,595	91,784	127,656	557,395	18
998	1,000	3,396	4,077	7,142	5,563	8,329	22,937	57,370	19
488	323	444	394	175	180	68	501	4,193	20
29	217	530	159	103	70	82	372	1,755	21
2	3	6	12	1	12	15	—	63	22
15	160	82	57	146	82	325	164	1,242	23
50	34	46	211	177	138	223	1,478	2,639	24
139	106	324	259	187	247	378	267	2,999	25
187	170	526	856	1,016	923	1,238	3,972	10,331	26
—	—	5	—	307	297	—	3,725	4,345	27
90	143	317	444	973	959	1,615	6,578	11,526	28
135	288	556	984	619	1,078	582	1,702	7,867	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies	28	4	73	24	27
	Assets					
2	Cash	\$ 178	\$ 41	\$ 856	\$ 143	\$ 145
3	Securities	502	9	3,646	858	232
4	Receivables	146	32	1,397	1,061	250
5	Inventories	262	7	2,394	240	114
6	Fixed Assets	1,969	322	8,977	1,190	5,490
7	Other Assets	162	85	1,096	287	772
8	Total	3,219	496	18,366	3,779	7,003
	Liabilities and Capital					
9	Bank Loans	95	3	972	569	60
10	Payables	292	30	2,139	676	479
11	Other Current Liabilities	248	58	1,244	150	79
12	Funded Debt	110	—	518	10	2,352
13	Depreciation Reserve	313	209	5,620	589	1,766
14	Capital Stock	1,835	336	4,356	855	1,956
15	Surplus	475	10	4,200	1,004	487
16	Less Deficit	149	150	683	74	176
17	Total	3,219	496	18,366	3,779	7,003
18	Gross Sales or Revenue	1,679	271	25,693	1,798	2,493
19	Current Year Profit	162	12	2,542	385	251
	Selected Revenues and Charges					
20	Rentals Received	40	2	72	25	31
21	Bond Interest Received	3	—	39	12	2
22	Taxable Dividends Received	—	—	1	—	—
23	Non-Taxable Dividends Received	2	—	2	2	3
24	Bond and Mortgage Interest Paid	12	—	8	—	101
25	Rentals Paid	3	2	66	11	27
26	Depreciation Charged	47	28	336	71	222
27	Depletion Charged	—	15	9	—	—
28	Dividends Charged	10	—	255	6	90
29	Capital Expenditures	79	38	295	108	141

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
57	235	105	125	2	680	134	814	1
\$ 1,632	\$ 2,540	\$ 594	\$ 792	\$ 2	\$ 6,923	\$ 797	\$ 7,720	2
1,637	3,203	1,237	3,775	50	15,149	1,228	16,377	3
1,613	1,922	515	919	56	7,911	1,751	9,662	4
3,212	5,871	493	144	27	12,764	853	13,617	5
2,395	5,438	5,337	9,451	55	40,624	8,061	48,685	6
272	1,054	417	1,252	4	5,401	2,999	8,400	7
10,761	20,028	8,593	16,333	194	88,772	15,689	104,461	8
687	813	178	260	—	3,637	376	4,013	9
1,877	3,723	1,043	1,121	24	11,404	3,394	14,798	10
333	685	365	699	1	3,862	1,950	5,812	11
148	373	804	1,388	—	5,703	3,368	9,071	12
909	2,151	2,272	2,693	25	16,547	3,223	19,770	13
2,296	6,993	2,610	8,597	101	29,935	7,279	37,214	14
4,696	5,532	1,679	2,340	43	20,466	1,248	21,714	15
185	242	358	765	—	2,782	5,149	7,931	16
10,761	20,028	8,593	16,333	194	88,772	15,689	104,461	17
23,708	40,263	10,496	2,268	210	108,879	7,700	116,579	18
1,268	2,751	956	605	8	8,940	353	8,587	19
37	70	144	732	1	1,154	248	1,402	20
36	30	12	44	1	179	21	200	21
—	—	—	3	—	4	1	5	22
—	6	—	39	—	54	81	135	23
4	16	32	57	—	230	70	300	24
58	366	139	35	—	707	49	756	25
126	194	204	168	3	1,399	313	1,712	26
—	—	—	—	—	24	74	98	27
44	81	24	150	—	660	1	661	28
334	332	329	93	3	1,752	576	2,328	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies	150	87	56	44	52	122
	Assets						
2	Cash	\$ 259	\$ 296	\$ 256	\$ 148	\$ 239	\$ 821
3	Securities	928	691	555	287	595	1,447
4	Receivables	688	342	315	206	410	1,057
5	Inventories	610	477	381	402	467	1,806
6	Fixed Assets	2,461	2,581	1,781	1,832	2,080	4,869
7	Other Assets	414	243	267	144	315	1,229
8	Total	5,360	4,630	3,555	3,019	4,106	11,229
	Liabilities and Capital						
9	Bank Loans	368	164	126	101	84	279
10	Payables	659	434	389	353	414	1,511
11	Other Current Liabilities	528	294	206	65	272	1,424
12	Funded Debt	336	315	147	276	280	468
13	Depreciation Reserve	817	835	896	713	821	2,066
14	Capital Stock	2,741	2,178	1,864	1,274	1,687	4,276
15	Surplus	642	761	348	425	679	1,964
16	Less Deficit	731	351	421	188	131	759
17	Total	5,360	4,630	3,555	3,019	4,106	11,229
18	Gross Sales or Revenue	5,662	3,830	2,976	2,443	3,779	13,501
19	Current Year Profit	62	131	137	155	236	865
	Selected Revenues and Charges						
20	Rentals Received	90	134	71	63	123	212
21	Bond Interest Received	8	5	3	2	5	10
22	Taxable Dividends Received	—	2	—	—	—	2
23	Non-Taxable Dividends Received	9	11	—	1	3	3
24	Bond and Mortgage Interest Paid	9	15	9	7	11	17
25	Rentals Paid	68	39	31	25	29	136
26	Depreciation Charged	98	97	73	56	86	197
27	Depletion Charged	1	1	—	—	6	8
28	Dividends Charged	9	5	19	5	21	32
29	Capital Expenditures	232	115	53	25	107	261

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	Over \$250,000	Total Profit Companies	
61	27	14	34	16	13	4	680	1
\$ 742	\$ 310	\$ 78	\$ 589	\$ 470	\$ 2,417	\$ 298	\$ 6,923	2
1,411	942	316	2,409	1,542	3,515	511	15,149	3
807	410	208	698	1,326	1,292	152	7,911	4
813	506	523	1,524	2,475	2,334	446	12,764	5
4,325	2,806	803	4,569	6,331	4,295	1,891	40,624	6
242	208	118	370	945	419	487	5,401	7
8,340	5,182	2,046	10,159	13,089	14,272	3,785	88,772	8
171	268	76	301	784	914	1	3,637	9
995	602	375	1,375	2,049	1,581	667	11,404	10
136	108	58	213	211	334	13	3,862	11
418	194	—	247	2,412	610	—	5,703	12
1,469	1,174	268	1,914	2,200	2,093	1,281	16,547	13
3,311	2,030	582	3,819	2,796	2,646	731	29,935	14
1,925	822	687	2,390	2,637	6,094	1,092	20,466	15
85	16	—	100	—	—	—	2,782	16
8,340	5,182	2,046	10,159	13,089	14,272	3,785	88,772	17
8,234	5,063	3,803	12,275	17,791	24,771	4,751	108,879	18
760	479	317	1,170	1,147	2,161	1,320	8,940	19
319	13	14	55	27	32	1	1,154	20
13	6	4	49	23	51	—	179	21
—	—	—	—	—	—	—	4	22
2	1	3	18	—	3	—	54	23
24	9	—	13	103	13	—	230	24
92	34	44	53	97	58	1	707	25
144	58	29	112	224	183	42	1,399	26
—	—	—	8	—	—	—	24	27
65	55	26	69	139	25	190	660	28
259	87	11	236	192	134	40	1,752	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	31	67	165	38	56
	Assets					
2	Cash.....	\$ 270	\$ 2,710	\$ 2,092	\$ 309	\$ 2,088
3	Securities.....	3,129	9,021	8,012	1,099	3,259
4	Receivables.....	609	2,471	11,848	2,316	1,933
5	Inventories.....	2,220	1,713	22,902	981	14,204
6	Fixed Assets.....	5,577	41,705	52,127	2,445	37,782
7	Other Assets.....	487	13,207	11,291	1,070	4,479
8	Total.....	12,292	70,827	108,272	8,220	63,745
	Liabilities and Capital					
9	Bank Loans.....	434	66	8,659	1,986	7,477
10	Payables.....	747	2,497	11,909	1,470	4,997
11	Other Current Liabilities.....	1,346	1,486	1,802	836	2,356
12	Funded Debt.....	403	1,437	9,063	4	7,882
13	Depreciation Reserve.....	1,625	29,356	27,225	1,329	17,753
14	Capital Stock.....	7,202	29,690	25,738	1,411	17,869
15	Surplus.....	2,154	8,758	24,434	1,214	5,603
16	Less Deficit.....	1,619	2,463	558	30	192
17	Total.....	12,292	70,827	108,272	8,220	63,745
18	Gross Sales or Revenue.....	4,039	28,327	193,042	2,562	19,401
19	Current Year Profit.....	664	1,848	8,772	573	3,348
	Selected Revenues and Charges					
20	Rentals Received.....	41	91	363	13	230
21	Bond Interest Received.....	39	136	112	16	37
22	Taxable Dividends Received.....	9	5	2	—	1
23	Non-Taxable Dividends Received.....	54	178	125	29	60
24	Bond and Mortgage Interest Paid.....	13	11	271	—	366
25	Rentals Paid.....	7	65	190	23	143
26	Depreciation Charged.....	209	1,367	2,251	343	1,415
27	Depletion Charged.....	9	1,845	69	—	228
28	Dividends Charged.....	127	1,286	821	23	674
29	Capital Expenditures.....	227	2,134	1,473	696	1,617

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
130	291	201	161	—	1,140	337	1,477	1
\$ 1,342	\$ 4,114	\$ 1,159	\$ 1,332	—	\$ 15,416	\$ 2,478	\$ 17,894	2
6,101	4,924	2,133	17,709	—	55,387	9,625	65,012	3
6,342	3,668	677	1,360	—	31,224	2,711	33,935	4
8,977	10,236	716	141	—	62,090	2,835	64,925	5
5,914	13,649	11,089	15,600	—	185,888	46,133	232,021	6
2,788	2,923	1,875	3,299	—	41,419	22,732	64,151	7
31,464	39,514	17,649	39,441	—	391,424	86,514	477,938	8
1,513	1,390	329	1,047	—	22,901	2,626	25,527	9
8,013	7,248	1,634	1,642	—	40,157	6,302	46,459	10
2,339	1,876	1,107	4,412	—	17,560	11,436	28,996	11
86	2,364	721	752	—	22,712	6,119	28,831	12
2,421	6,857	4,699	4,162	—	95,427	21,774	117,201	13
7,392	10,091	4,869	25,513	—	129,775	52,957	182,732	14
9,775	9,838	4,475	7,311	—	73,562	3,959	77,521	15
75	150	185	5,398	—	10,670	18,659	29,329	16
31,464	39,514	17,649	39,441	—	391,424	86,514	477,938	17
86,546	75,917	17,720	3,995	—	431,549	29,015	460,564	18
4,100	4,903	2,095	1,039	—	27,342	1,586	25,756	19
70	134	218	1,305	—	2,465	205	2,670	20
46	46	17	215	—	664	67	731	21
1	1	1	24	—	44	3	47	22
20	33	14	587	—	1,100	223	1,323	23
6	111	30	41	—	849	126	975	24
303	656	390	59	—	1,836	162	1,998	25
308	556	396	273	—	7,118	1,310	8,428	26
2	12	—	13	—	2,178	2,726	4,904	27
432	386	205	278	—	4,232	254	4,486	28
829	824	496	343	—	8,639	3,855	12,494	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies	199	125	110	95	71	181
	Assets						
2	Cash	\$ 496	\$ 427	\$ 508	\$ 312	\$ 360	\$ 1,442
3	Securities	1,833	1,002	1,246	922	599	2,398
4	Receivables	805	826	800	530	1,516	1,586
5	Inventories	837	2,074	562	630	768	2,446
6	Fixed Assets	10,120	3,365	6,220	2,347	3,330	6,676
7	Other Assets	1,882	647	978	734	309	2,044
8	Total	15,973	8,341	10,314	5,475	6,882	16,592
	Liabilities and Capital						
9	Bank Loans	310	1,529	315	193	503	788
10	Payables	1,083	1,193	1,007	625	720	2,240
11	Other Current Liabilities	982	729	565	466	454	1,960
12	Funded Debt	2,171	382	915	349	369	386
13	Depreciation Reserve	2,426	1,387	2,717	804	1,363	3,066
14	Capital Stock	7,942	2,473	4,397	1,675	2,857	6,456
15	Surplus	1,629	924	1,202	1,425	728	2,823
16	Less Deficit	570	276	804	62	112	1,127
17	Total	15,973	8,341	10,314	5,475	6,882	16,592
18	Gross Sales or Revenue	8,497	6,903	6,968	5,915	7,677	24,021
19	Current Year Profit	84	191	274	331	319	1,275
	Selected Revenues and Charges						
20	Rentals Received	244	138	168	119	115	179
21	Bond Interest Received	18	15	12	20	4	15
22	Taxable Dividends Received	—	2	—	1	—	—
23	Non-Taxable Dividends Received	33	16	9	10	2	5
24	Bond and Mortgage Interest Paid	29	14	31	12	18	11
25	Rentals Paid	132	81	62	103	60	240
26	Depreciation Charged	231	175	217	140	373	298
27	Depletion Charged	8	30	51	9	2	58
28	Dividends Charged	17	51	19	25	14	152
29	Capital Expenditures	197	347	412	178	152	500

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars.)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
82	52	36	90	55	23	13	8	1,140	1
\$ 639	\$ 645	\$ 580	\$ 2,293	\$ 1,956	\$ 1,000	\$ 2,063	\$ 2,695	\$ 15,416	2
1,729	1,114	1,911	14,162	11,020	6,503	5,498	5,450	55,387	3
1,272	1,049	1,351	3,158	4,527	2,424	2,479	8,901	31,224	4
1,424	2,291	1,907	6,146	4,909	6,274	13,045	18,777	62,090	5
6,197	5,124	3,328	19,215	26,120	11,676	43,101	39,069	185,888	6
2,364	1,130	1,795	4,486	5,818	4,189	7,569	7,474	41,419	7
13,625	11,353	10,872	49,460	54,350	32,066	73,755	82,366	391,424	8
535	1,145	834	1,985	3,956	497	5,541	4,770	22,901	9
1,662	1,156	1,673	5,497	4,491	3,401	5,232	10,177	40,157	10
970	552	922	4,859	840	2,177	987	1,097	17,560	11
827	282	190	876	1,324	499	5,329	8,813	22,712	12
3,482	2,713	1,937	11,188	12,552	7,417	26,592	17,783	95,427	13
4,568	2,983	3,478	14,514	26,452	12,541	20,387	19,052	129,775	14
2,089	2,683	1,931	11,517	9,172	7,072	9,693	20,674	73,562	15
508	161	93	976	4,437	1,538	6	—	10,670	16
13,625	11,353	10,872	49,460	54,350	32,066	73,755	82,366	391,424	17
17,343	10,681	16,850	41,973	55,134	34,369	43,488	151,730	431,549	18
1,000	909	805	3,146	3,752	3,214	4,468	7,574	27,342	19
140	38	66	159	772	72	181	74	2,465	20
21	14	15	112	214	109	37	58	664	21
2	—	17	8	5	8	1	—	44	22
13	15	8	526	136	80	111	136	1,100	23
40	10	—	34	49	26	265	310	849	24
120	88	130	307	195	70	116	132	1,836	25
303	160	284	690	851	573	1,531	1,292	7,118	26
56	36	22	156	118	355	1,051	226	2,178	27
114	68	81	255	449	543	1,561	883	4,232	28
382	305	252	976	1,293	498	2,042	1,105	8,639	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	127	33	674	92	253
	Assets					
2	Cash.....	\$ 1,753	\$ 11,407	\$ 17,550	\$ 397	\$ 7,811
3	Securities.....	3,697	27,661	42,429	1,114	20,509
4	Receivables.....	1,723	8,197	39,824	3,267	6,322
5	Inventories.....	5,133	14,503	71,322	748	4,733
6	Fixed Assets.....	29,994	68,269	255,929	2,998	218,001
7	Other Assets.....	4,954	16,921	56,166	989	46,561
8	Total.....	47,254	146,958	483,220	9,513	303,937
	Liabilities and Capital					
9	Bank Loans.....	1,185	319	18,657	908	1,087
10	Payables.....	4,171	12,815	53,878	1,691	14,351
11	Other Current Liabilities.....	3,463	1,056	36,935	476	5,552
12	Funded Debt.....	10,327	976	23,917	90	70,292
13	Depreciation Reserve.....	8,240	45,523	142,983	1,472	82,167
14	Capital Stock.....	14,573	41,422	110,402	2,170	107,961
15	Surplus.....	6,724	45,922	104,037	3,016	24,561
16	Less Deficit.....	1,429	1,075	7,589	310	2,034
17	Total.....	47,254	146,958	483,220	9,513	303,937
18	Gross Sales or Revenue.....	27,074	73,917	421,309	6,780	84,999
19	Current Year Profit.....	1,878	16,102	45,545	868	13,497
	Selected Revenues and Charges					
20	Rentals Received.....	74	363	748	56	453
21	Bond Interest Received.....	37	355	604	24	187
22	Taxable Dividends Received.....	—	16	2	—	1
23	Non-Taxable Dividends Received.....	212	1,358	710	2	103
24	Bond and Mortgage Interest Paid.....	367	3	906	3	2,593
25	Rentals Paid.....	67	68	1,279	48	852
26	Depreciation Charged.....	1,275	3,622	9,811	224	6,437
27	Depletion Charged.....	781	7,488	1,674	1	80
28	Dividends Charged.....	119	10,324	5,764	80	6,038
29	Capital Expenditures.....	1,114	1,692	13,473	449	7,327

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1945 TAXATION YEAR
BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
429	660	431	434	9	3,142	927	4,069	1
\$ 6,389	\$ 7,457	\$ 2,753	\$ 5,713	\$ 19	\$ 61,249	\$ 10,080	\$ 71,329	2
13,008	11,459	4,362	29,123	43	153,405	35,913	189,318	3
22,687	5,995	1,630	6,495	59	96,199	7,482	103,681	4
27,030	16,302	1,243	486	102	141,602	7,912	149,514	5
16,303	27,093	15,116	28,662	100	662,465	105,856	768,321	6
27,380	16,130	4,388	117,627	58	291,174	32,741	323,915	7
112,797	84,436	29,492	188,106	381	1,406,094	199,984	1,606,078	8
8,276	1,485	688	2,000	17	34,622	4,678	39,300	9
22,497	14,209	3,577	9,545	75	136,809	9,318	146,127	10
12,690	3,804	1,884	16,565	99	82,524	26,588	109,112	11
7,144	6,455	1,846	37,817	—	158,864	20,751	179,615	12
7,740	9,028	6,279	6,542	30	310,004	39,741	349,745	13
30,548	36,046	9,757	100,548	96	453,523	113,010	566,533	14
24,628	14,263	6,262	23,154	71	252,638	13,183	265,821	15
726	854	801	8,065	7	22,890	27,285	50,175	16
112,797	84,436	29,492	188,106	381	1,406,094	199,984	1,606,078	17
237,225	173,090	34,775	13,187	832	1,073,188	66,100	1,139,288	18
9,751	10,743	3,306	2,342	54	104,086	4,706	99,380	19
229	209	406	1,885	9	4,432	901	5,333	20
195	133	57	1,073	—	2,665	207	2,872	21
5	—	—	79	—	103	1	104	22
128	398	19	2,349	—	5,279	1,800	7,079	23
129	262	74	1,099	—	5,436	414	5,850	24
768	1,850	1,916	224	7	7,079	570	7,649	25
863	1,014	666	483	6	24,401	2,585	26,986	26
7	30	3	89	—	10,153	1,551	11,704	27
1,436	742	475	2,380	—	27,358	1,799	29,157	28
2,501	952	956	432	11	28,907	4,299	33,206	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies	574	364	298	254	242	564	222
	Assets							
2	Cash	\$ 1,728	\$ 1,202	\$ 1,312	\$ 939	\$ 1,420	\$ 4,444	\$ 1,756
3	Securities	4,436	2,019	3,140	1,933	2,462	7,465	4,412
4	Receivables	2,073	1,603	2,206	1,511	1,995	7,052	4,365
5	Inventories	1,954	1,720	1,968	1,567	2,501	6,221	4,472
6	Fixed Assets	10,150	8,049	11,053	5,217	6,804	29,339	23,799
7	Other Assets	6,801	4,649	3,947	1,949	2,663	8,345	16,283
8	Total	27,142	19,242	23,626	13,116	17,845	62,866	55,087
	Liabilities and Capital							
9	Bank Loans	799	923	976	704	770	2,780	1,443
10	Payables	4,670	2,211	4,790	1,886	1,873	7,471	4,681
11	Other Current Liabilities	2,816	3,975	2,250	1,267	2,077	5,789	2,059
12	Funded Debt	5,393	1,195	4,281	1,111	1,143	4,308	1,890
13	Depreciation Reserve	2,517	2,222	2,535	1,736	2,033	9,769	9,355
14	Capital Stock	11,630	8,283	7,219	4,967	8,368	27,619	28,955
15	Surplus	2,493	2,172	2,307	1,981	2,387	10,447	7,351
16	Less Deficit	3,176	1,739	732	536	806	5,317	647
17	Total	27,142	19,242	23,626	13,116	17,845	62,866	55,087
18	Gross Sales or Revenue	21,334	16,284	18,528	18,628	22,019	69,593	48,335
19	Current Year Profit	263	536	744	883	1,109	3,954	2,738
	Selected Revenues and Charges							
20	Rentals Received	414	251	186	234	279	655	260
21	Bond Interest Received	38	21	22	43	22	127	37
22	Taxable Dividends Received	5	2	3	—	—	9	1
23	Non-Taxable Dividends Received	46	184	32	23	27	123	18
24	Bond and Mortgage Interest Paid	62	22	181	36	26	143	99
25	Rentals Paid	325	279	276	290	286	863	524
26	Depreciation Charged	463	314	458	286	320	1,106	876
27	Depletion Charged	38	55	44	3	18	254	4
28	Dividends Charged	39	128	60	53	100	409	716
29	Capital Expenditures	651	327	632	1,389	574	1,741	690

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1945 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
126	80	189	103	69	24	16	17	3,142	1
\$ 1,525	\$ 1,856	\$ 6,223	\$ 3,733	\$ 4,563	\$ 2,688	\$ 5,928	\$ 21,932	\$ 61,249	2
2,945	11,969	14,590	8,363	14,206	6,779	8,411	60,275	153,405	3
3,193	2,767	10,183	9,792	11,180	8,188	4,843	25,248	96,199	4
3,124	2,978	11,482	12,674	13,318	22,391	14,753	40,479	141,602	5
8,337	10,321	59,377	29,637	63,939	33,476	42,894	320,073	662,465	6
3,641	3,856	12,405	111,798	29,324	25,408	12,820	47,285	291,174	7
22,765	33,747	114,260	175,997	136,530	98,930	89,649	515,292	1,406,094	8
1,045	1,578	4,619	5,171	5,861	5,048	872	2,033	34,622	9
3,230	3,841	10,060	12,648	13,225	11,315	10,896	44,012	136,809	10
1,923	1,479	6,122	14,203	7,655	16,994	6,541	7,374	82,524	11
1,821	2,695	18,017	28,461	11,740	9,027	3,276	64,506	158,864	12
4,008	5,275	22,543	12,824	33,038	16,888	27,946	157,315	310,004	13
6,051	10,809	37,158	80,991	46,475	21,960	22,383	130,655	453,523	14
5,172	10,014	16,950	22,702	20,708	19,337	19,220	109,397	252,638	15
485	1,944	1,209	1,003	2,172	1,639	1,485	—	22,890	16
22,765	33,747	114,260	175,997	136,530	98,930	89,649	515,292	1,406,094	17
29,467	24,311	86,280	89,546	136,515	113,975	129,281	249,092	1,073,188	18
2,217	1,807	6,624	6,998	11,090	8,636	10,441	46,046	104,086	19
70	117	152	394	540	56	209	615	4,432	20
58	56	189	1,018	193	108	127	606	2,665	21
—	1	61	6	—	—	—	15	103	22
9	56	391	1,739	480	119	34	1,998	5,279	23
26	98	600	958	703	93	48	2,341	5,436	24
370	229	615	492	1,364	223	413	530	7,079	25
434	347	1,619	1,437	3,476	1,337	1,102	10,826	24,401	26
52	57	209	67	724	118	915	7,595	10,153	27
143	122	1,351	2,575	2,926	1,277	1,960	15,499	27,358	28
570	588	1,411	1,686	3,311	4,045	669	10,623	28,907	29

Bold Italic Figures Denote Deficit.

SECTION III
INDIVIDUAL INCOME TAX STATISTICS

INDIVIDUAL INCOME TAX STATISTICS

In this section the presentation of individual income tax statistics which was adopted in last year's report is carried forward. Final figures for the 1942 Taxation Year are analyzed in tables "A" to "F" and in Table "G" an estimated distribution for the year 1946 is presented. An appendix to the section contains an analysis of the 1942 refundable portion which will be repaid to individuals not later than March 31, 1948.

1942 TAXATION YEAR

Final Assessment Statistics

The statistics contained in tables "A" to "F" are extracted from the T.1 Income Tax form for the Taxation or calendar year 1942 after the returns were finally assessed by the Department. The statistical section brought to a close its programme of accumulating 1942 Taxation Year statistics on December 1, 1946. Data from returns which had not been assessed up to that date were taken from the returns as filed by the taxpayer and 10,028 returns were dealt with in this manner.

The grand totals resulting from all returns examined for the year 1942 are as follows together with a comparison with 1941:—

	1942	1941
Total number of taxpayers.....	1,781,244	871,484
Total income assessed.....	\$3,523,222,636	\$1,980,159,660
Total tax assessed.....	\$ 335,691,195	\$ 222,928,834
Total refundable portion included in tax assessed as above.....	\$ 59,608,354	Not applicable
Total surtax on investment income included in tax assessed above..	\$ 2,411,769	Not tabulated
Total "Deferred tax" assessed and not included in tax assessed above.....	\$ 21,262,815	Not applicable
Net retainable tax (tax assessed less refundable portion plus deferred tax).....	\$ 297,345,656	\$ 222,928,834

Reconciliation of Tax Collected with Tax Assessed

—It will be noted that in Table F of Section I it is shown that \$391,194,438 of individual income tax was actually collected in respect of the 1942 Taxation Year. In contrast, it is indicated above that \$335,691,195 of tax was assessed leaving an apparent discrepancy of \$55,503,243 of tax received in excess of the amount assessed. While it is not expected that the tax assessed can be compiled so as to agree exactly with the amount collected it is believed that an estimated reconciliation must be made for the large gap occurring in 1942.

The year 1942 was one of unusual change in the field of income taxation in Canada. Tax deduction at the source from salary and wages at a rate of 95% of the full income tax liability thereon was inaugurated and at the same time the effective exemption levels were substantially lowered. The number of persons liable for tax was at least doubled and the actual paying of tax was for the first time divorced from the filing of the return. The obligation of all taxpayers to file a return was widely publicized but it is certain that many wage earners who were subject to tax for the first time considered that their responsibility to the Department was discharged by having tax currently deducted from their pay envelope. In addition, there was a steady flow of taxpayers into the Armed Services. Many of these persons were taxable for income earned in the portion of 1942 prior to their enlistment but failed to file a return in June of 1943. In explanation, it might be pointed out that many were engaged in active service overseas.

These two factors were the main causes of the "gap" between collections and assessments but in addition there is evidence that a small portion of the revenue credited to individual income tax should have been credited to individual excess profits tax and deferred tax, the latter being a special tax occurring only in the year 1942. Precise measurement of these factors is not possible but on the basis of the best information available the following estimated reconciliation has been made:—

ESTIMATED RECONCILIATION OF TAX COLLECTED WITH TAX ASSESSED—1942 TAXATION YEAR

Tax collected per Section I—Table F.....	\$391,194,438
Tax assessed as above.....	335,691,195
Difference to be accounted for.....	\$ 55,503,243
Rounded to.....	55,500,000

Accounted for on an Estimated Basis as follows:—

Tax Collections Overstated—	
By inclusion of interest and penalty.....	3,000,000
By payments reported as individual income tax later transferred to individual excess profits tax.....	4,000,000
By payments reported as individual income tax later transferred to deferred tax.....	2,000,000
Refunds payable for which no return has been filed.....	4,500,000

Tax Assessments Understated—

Tax pertaining to an estimated 420,000 persons who failed to file returns either due to enlistment in Armed Services or failure to realize their obligation to file or who neglected to do so.	42,000,000
--	------------

\$55,500,000

THE 1942 TAX STRUCTURE

The entire rate structure for the Taxation Year 1942 was radically altered from that prevailing in 1941 or earlier years. These changes applied to the method of granting allowances for marriage and dependents as well as in the rate and payment of tax. Some of the more important revisions were:—

(a) The basic income below which taxation did not apply was reduced from \$750 in 1941 to \$660 in 1942 for persons taxed as single and from \$1,500 to \$1,200 for persons taxed as married.

(b) The tax levied was divided into two parts the first being the normal tax which was a flat tax on the entire income and the second the graduated tax applying on the total income less a \$660 basic exemption.

(c) Allowance for dependents was altered from an income exemption of \$400 in 1941 to a tax credit of \$108 of which \$80 applied against the graduated tax and \$28 against the normal tax.

(d) A tax credit of \$150 to be applied against the graduated tax was granted to persons having married status.

(e) A portion of the tax was designated as the "Savings Portion." To the extent that the taxpayer had certain specified channels of savings the "Savings Portion" was not collected. But if collected, the "Savings Portion" was made refundable to the taxpayer within a certain period after the close of hostilities. The amount thus to be refunded was designated as the "Refundable Portion." For further particulars on the savings portion and the refundable portion see pages 120 to 126.

(f) The tax was made payable on substantially a current basis through the medium of tax deductions at source from salaries and wages and by quarterly payments on the part of those whose income was earned by other means.

(g) The 1941 tax liability, however, remained substantially payable in 1942 and in order to relieve the financial burden of paying taxes for two years within one calendar year the tax payable for 1942 was cut in half for the vast majority of taxpayers.

(h) But in the case of those having investment income in excess of \$3,000 a 50% reduction of tax on such investment income was not granted. Instead, the payment of tax on half the investment income in excess of \$3,000 was deferred until the death of the taxpayer at which time it became payable by his or her estate. This gave rise to the "deferred tax" noted above.

SCHEDULE OF RATES—BEFORE 50% ABATEMENT

(After computation of tax according to this Schedule
a 50% abatement is applicable)

Normal Tax—Applicable on entire taxable income.

Rates: Single status with income above \$660 but not above \$1,800 —7%.

Single status with income above \$1,800 but not above \$3,000 —8%.

Single status with income above \$3,000—9%.

Married status with income above \$1,200—7%.

Tax Credit—\$28 for each person wholly dependent upon the taxpayer.

Graduated Tax—Applicable on taxable income in excess of exemptions.

Exemptions—\$660 in the case of all taxpayers except trustees acting in a fiduciary capacity.

RATES:

Net Taxable Income After \$660 Exemption	Graduated Tax Payable
Below \$500	30%
\$ 500—\$ 1,000	\$ 150 + 33% on excess over \$ 500
1,000— 2,000	315 + 37% " " " 1,000
2,000— 3,500	685 + 41% " " " 2,000
3,500— 5,000	1,300 + 45% " " " 3,500
5,000— 8,000	1,975 + 50% " " " 5,000
8,000— 13,000	3,475 + 55% " " " 8,000
13,000— 20,000	6,225 + 60% " " " 13,000
20,000— 30,000	10,425 + 65% " " " 20,000
30,000— 50,000	16,925 + 70% " " " 30,000
50,000— 70,000	30,925 + 75% " " " 50,000
70,000— 100,000	45,925 + 80% " " " 70,000
Over \$100,000	69,925 + 85% " " " 100,000

Tax Credits: \$150 for status as a married person.

\$ 80 for each person wholly dependent upon the taxpayer excluding any dependent which qualifies the taxpayer for married status.

20% of the amount expended in support of a partial dependent up to a maximum expenditure of \$400.

Surtax—Applicable on investment income in excess of \$1,500

Rate: 4%.

TABLE A

1942 TAXATION YEAR—CANADA AND PROVINCES

TOTAL TAXPAYERS, INCOME ASSESSED, TAX ASSESSED, REFUNDABLE PORTION,
SURTAX AND DEFERRED TAX

Province	Number of Taxpayers	Income Assessed	Tax Assessed (including Surtax but excluding Deferred Tax)	Refundable Portion	Surtax Assessed	Deferred Tax
Prince Edward Island.....	3,589	\$ 7,163,593	\$ 609,685	\$ 95,513	\$ 5,707	\$ - 23,178
Nova Scotia.....	70,515	135,066,742	11,688,031	2,344,708	67,947	392,628
New Brunswick.....	37,547	74,470,987	6,761,352	1,099,757	111,536	785,236
Quebec.....	429,474	863,252,145	85,821,427	14,326,393	731,981	7,194,908
Ontario.....	808,937	1,614,948,971	157,065,742	26,567,977	1,156,169	10,428,409
Manitoba.....	94,702	181,591,220	15,862,010	2,605,158	87,001	548,351
Saskatchewan.....	53,223	99,154,256	7,751,342	1,599,265	17,643	66,923
Alberta.....	83,924	160,750,446	13,742,331	2,893,658	39,245	191,756
British Columbia.....	198,257	384,363,505	36,076,715	8,005,588	193,640	1,627,085
Yukon.....	1,076	2,460,771	312,560	70,337	900	4,341
Canada.....	1,781,244	\$3,523,222,636	\$335,691,195	\$59,608,354	\$2,411,769	\$21,262,815

TABLE B
INDIVIDUAL STATISTICS
1942 TAXATION YEAR

DISTRIBUTION BY INCOME CLASSES—PROVINCES AND CANADA

PRINCE EDWARD ISLAND				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	85	\$57	\$ 1	—
\$7- 8	247	185	7	\$3
8- 9	177	150	7	2
9-10	161	151	8	3
Below 10	670	543	23	8
10-11	125	131	9	3
11-12	84	96	7	2
12-13	284	355	11	2
13-14	248	334	11	3
14-15	244	353	14	3
15-16	183	283	12	2
16-17	172	284	11	2
17-18	158	276	13	3
18-19	150	277	13	3
19-20	113	220	11	2
10-20	1,761	2,609	112	25
20-21	111	227	13	3
21-22	84	180	12	3
22-23	94	211	13	3
23-24	78	183	12	2
24-25	65	159	11	2
25-26	71	180	12	2
26-27	53	140	10	2
27-28	53	146	12	2
28-29	40	114	10	1
29-30	46	136	12	2
20-30	695	1,676	117	22
30-35	139	444	42	6
35-40	80	300	36	5
30-40	219	744	78	11
40-45	48	202	21	2
45-50	42	198	26	4
40-50	90	400	47	6
Thousands				
5- 6	58	318	47	6
6- 7	31	200	34	5
7- 8	17	124	23	4
8- 9	17	145	27	3
9-10	8	75	14	2
5-10	131	862	145	20
10-15	18	206	43	3
Over 15	5	124	45	—
20-25	—	—	—	—
Over 10	23	330	88	3
TOTAL	3,589	7,164	610	95

NOVA SCOTIA				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	1,317	\$886	\$13	\$4
7- 8	3,545	2,658	109	44
8- 9	3,252	2,764	150	61
9-10	2,988	2,833	202	73
Below 10	11,102	9,141	474	182
10-11	2,698	2,829	206	74
11-12	2,280	2,620	211	66
12-13	4,988	6,238	261	77
13-14	5,027	6,775	304	86
14-15	4,575	6,630	312	86
15-16	4,343	6,726	338	96
16-17	4,336	7,151	353	98
17-18	4,032	7,049	368	101
18-19	3,586	6,624	373	105
19-20	2,892	5,635	344	94
10-20	38,757	58,277	3,070	883
20-21	2,651	5,430	345	92
21-22	2,255	4,840	324	84
22-23	1,810	4,068	288	74
23-24	1,707	4,006	304	78
24-25	1,387	3,394	263	63
25-26	1,168	2,978	243	59
26-27	1,001	2,649	223	50
27-28	844	2,317	202	45
28-29	733	2,087	193	43
29-30	640	1,887	177	39
20-30	14,196	33,656	2,562	627
30-35	2,291	7,370	755	155
35-40	1,104	4,102	476	82
30-40	3,395	11,472	1,231	237
40-45	672	2,844	357	52
45-50	430	2,033	279	41
40-50	1,102	4,877	636	93
Thousands				
5- 6	594	3,222	485	67
6- 7	364	2,347	397	48
7- 8	227	1,690	305	38
8- 9	172	1,462	270	32
9-10	132	1,241	253	36
5-10	1,489	9,962	1,710	221
10-15	290	3,470	764	62
15-20	106	1,828	491	25
20-25	40	893	256	8
10-25	436	6,191	1,511	95
25-50	30	910	282	5
Over 50	8	581	212	2
Over 25	38	1,491	494	7
TOTAL	70,515	135,067	11,688	2,345

NEW BRUNSWICK				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	758	\$506	\$9	\$2
7- 8	2,158	1,618	63	23
8- 9	1,918	1,627	87	33
9-10	1,670	1,582	98	36
Below 10	6,504	5,333	257	94
10-11	1,253	1,316	94	31
11-12	1,079	1,239	96	28
12-13	2,565	3,209	114	28
13-14	2,634	3,551	139	33
14-15	2,371	3,432	145	35
15-16	2,222	3,442	157	37
16-17	2,112	3,482	155	37
17-18	1,839	3,215	159	39
18-19	1,711	3,164	164	39
19-20	1,463	2,852	162	37
10-20	19,249	28,902	1,385	344
20-21	1,405	2,879	174	42
21-22	1,265	2,717	175	43
22-23	1,078	2,423	164	38
23-24	858	2,013	144	33
24-25	723	1,769	134	30
25-26	662	1,686	129	29
26-27	581	1,537	123	26
27-28	516	1,417	119	24
28-29	419	1,193	103	20
29-30	406	1,195	109	21
20-30	7,913	18,829	1,374	306
30-35	1,352	4,359	430	76
35-40	705	2,625	300	52
30-40	2,057	6,984	730	128
40-45	462	1,953	243	36
45-50	278	1,316	180	25
40-50	740	3,269	423	61
Thousands				
5- 6	372	2,015	308	45
6- 7	201	1,299	211	27
7- 8	125	918	163	19
8- 9	81	637	117	14
9-10	63	595	115	12
5-10	842	5,464	914	117
10-15	126	1,510	333	29
15-20	58	1,000	252	11
20-25	23	508	139	5
10-25	207	3,018	724	45
25-50	28	984	299	3
Over 50	7	1,688	655	2
Over 25	35	2,672	954	5
TOTAL	37,547	74,471	6,761	1,100

TABLE B
INDIVIDUAL STATISTICS
1942 TAXATION YEAR
DISTRIBUTION BY INCOME CLASSES—PROVINCES AND CANADA

QUEBEC					ONTARIO					MANITOBA				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion	Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion	Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands	Hundreds		Thousands	Thousands	Thousands	Hundreds		Thousands	Thousands	Thousands
Below \$7	10,062	\$6,806	\$89	\$28	Below \$7	14,321	\$9,416	\$182	\$43	Below \$7	2,217	\$1,457	\$28	\$7
\$7- 8	26,047	19,532	780	308	\$7- 8	41,759	31,375	1,333	503	\$7- 8	6,028	4,515	185	75
8- 9	24,207	20,536	1,106	455	8- 9	45,242	38,430	2,092	825	8- 9	5,200	4,409	242	98
9-10	21,491	20,368	1,296	524	9-10	40,414	38,266	2,451	963	9-10	4,000	3,784	243	94
Below 10	81,807	67,242	3,271	1,315	Below 10	141,736	117,487	6,058	2,334	Below 10	17,445	14,165	698	274
10-11	18,105	18,984	1,382	497	10-11	32,979	34,601	2,563	883	10-11	3,105	3,251	235	80
11-12	14,745	16,937	1,356	437	11-12	27,450	31,524	2,537	787	11-12	2,445	2,812	225	68
12-13	27,506	34,406	1,512	417	12-13	45,740	57,170	2,843	785	12-13	6,157	7,704	269	73
13-14	27,987	37,750	1,731	456	13-14	46,727	63,043	3,236	860	13-14	6,424	8,662	359	98
14-15	25,893	37,517	1,768	457	14-15	45,885	66,542	3,510	903	14-15	6,121	8,882	387	102
15-16	25,328	39,226	1,946	494	15-16	46,413	71,931	3,841	979	15-16	5,933	9,182	425	110
16-17	23,873	39,345	1,947	507	16-17	45,570	75,162	3,976	1,014	16-17	5,930	9,778	482	115
17-18	20,945	36,609	1,931	503	17-18	42,371	74,072	4,188	1,092	17-18	5,182	9,059	460	112
18-19	19,472	35,956	2,037	520	18-19	39,976	73,869	4,377	1,128	18-19	4,621	8,533	472	112
19-20	15,943	31,045	1,907	496	19-20	35,705	69,556	4,518	1,122	19-20	3,978	7,753	465	108
10-20	219,797	327,775	17,517	4,784	10-20	408,816	617,470	35,589	9,553	10-20	49,896	75,616	3,779	978
20-21	15,364	31,487	2,004	498	20-21	33,962	69,622	4,626	1,123	20-21	4,112	8,417	540	115
21-22	13,191	28,338	1,974	476	21-22	29,285	62,919	4,437	1,076	21-22	3,152	6,769	463	102
22-23	11,655	26,206	1,840	449	22-23	24,865	55,883	4,146	1,011	22-23	2,584	5,803	412	88
23-24	9,343	21,924	1,644	405	23-24	20,767	48,763	3,779	892	23-24	1,905	4,470	327	68
24-25	7,876	19,245	1,504	355	24-25	17,658	43,212	3,499	811	24-25	1,719	4,201	330	66
25-26	6,655	16,950	1,354	331	25-26	14,362	36,589	3,091	693	25-26	1,270	3,234	258	51
26-27	6,039	15,960	1,340	314	26-27	12,116	32,068	2,779	603	26-27	1,133	2,997	242	45
27-28	4,862	13,357	1,155	265	27-28	10,061	27,643	2,488	520	27-28	987	2,710	237	44
28-29	4,255	12,115	1,103	243	28-29	8,598	24,479	2,290	464	28-29	906	2,579	233	39
29-30	3,863	11,376	1,056	229	29-30	7,521	22,165	2,147	411	29-30	818	2,410	223	38
20-30	83,103	196,958	14,974	3,565	20-30	179,195	423,343	33,282	7,604	20-30	18,586	43,590	3,265	656
30-35	13,502	43,603	4,445	893	30-35	25,909	83,563	8,745	1,516	30-35	2,944	9,506	975	155
35-40	7,539	28,096	3,192	581	35-40	13,894	51,784	6,021	918	35-40	1,464	5,454	614	84
30-40	21,041	71,699	7,637	1,474	30-40	39,803	135,347	14,766	2,434	30-40	4,408	14,960	1,589	239
40-45	5,098	21,645	2,723	438	40-45	8,619	36,574	4,657	624	40-45	971	4,119	512	62
45-50	3,235	15,318	2,051	305	45-50	5,694	26,979	3,674	441	45-50	642	3,040	414	48
40-50	8,333	36,963	4,774	743	40-50	14,313	63,553	8,331	1,065	40-50	1,613	7,159	926	110
Thousands					Thousands					Thousands				
5- 6	4,434	24,079	3,558	487	5- 6	7,257	39,386	5,910	739	5- 6	861	4,674	681	80
6- 7	2,561	16,556	2,742	361	6- 7	4,464	28,794	4,759	559	6- 7	499	3,210	515	54
7- 8	1,875	13,957	2,469	311	7- 8	2,988	22,292	3,987	448	7- 8	349	2,606	449	44
8- 9	1,232	10,358	1,916	225	8- 9	2,074	17,513	3,264	335	8- 9	202	1,710	315	27
9-10	965	9,223	1,807	200	9-10	1,486	14,143	2,790	282	9-10	188	1,779	344	32
5-10	11,067	74,173	12,492	1,584	5-10	18,269	122,128	20,710	2,363	5-10	2,099	13,979	2,304	237
10-15	2,330	28,108	6,236	490	10-15	3,717	44,376	9,795	709	10-15	394	4,782	1,033	71
15-20	777	13,337	3,389	145	15-20	1,344	23,061	5,865	229	15-20	133	2,281	563	24
20-25	418	9,234	2,504	72	20-25	633	14,043	3,856	107	20-25	56	1,265	345	6
10-25	3,525	50,679	12,129	707	10-25	5,694	81,480	19,516	1,045	10-25	583	8,328	1,941	101
25-50	593	19,687	6,054	111	25- 50	826	27,613	8,541	121	25-50	59	1,994	624	8
50-100	163	10,858	3,870	35	50-100	236	14,572	5,306	41	Over 50	13	1,800	736	2
Over 100	45	7,218	3,103	8	Over 100	49	11,956	4,967	8	Over 25	72	3,794	1,360	10
Over 25	801	37,763	13,027	154	Over 25	1,111	54,141	18,814	170	TOTAL	94,702	181,591	15,862	2,605
TOTAL	429,474	863,252	85,821	14,326	TOTAL	808,937	1,614,949	157,066	26,568					

TABLE B
INDIVIDUAL STATISTICS
1942 TAXATION YEAR

DISTRIBUTION BY INCOME CLASSES—PROVINCES AND CANADA

SASKATCHEWAN				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	1,221	\$827	\$12	\$3
\$7- 8	3,633	2,719	105	39
8- 9	3,106	2,631	147	61
9-10	2,252	2,130	139	56
Below 10	10,212	8,307	403	159
10-11	1,807	1,892	140	49
11-12	1,285	1,476	120	37
12-13	3,389	4,242	153	44
13-14	3,402	4,589	173	48
14-15	3,066	4,441	183	51
15-16	3,105	4,802	219	57
16-17	3,299	5,444	239	63
17-18	2,736	4,780	238	64
18-19	2,426	4,479	239	60
19-20	2,098	4,087	235	58
10-20	26,613	40,232	1,939	531
20-21	1,981	4,054	254	61
21-22	1,617	3,476	226	53
22-23	1,412	3,175	218	51
23-24	1,237	2,905	269	46
24-25	1,113	2,721	204	45
25-26	933	2,376	190	43
26-27	744	1,967	159	34
27-28	681	1,870	166	34
28-29	614	1,747	155	31
29-30	620	1,826	169	35
20-30	10,952	26,117	2,010	433
30-35	2,215	7,154	725	133
35-40	1,012	3,758	430	70
30-40	3,227	10,912	1,155	203
40-45	623	2,634	329	54
45-50	402	1,905	259	40
40-50	1,025	4,539	588	94
Thousands				
5- 6	458	2,466	360	51
6- 7	239	1,532	251	35
7- 8	158	1,174	206	27
8- 9	91	767	139	16
9-10	80	755	149	16
5-10	1,026	6,694	1,105	145
10-15	123	1,466	319	28
15-20	34	574	142	6
20-25	4	90	24	—
10-25	161	2,130	485	34
25-50	7	223	66	—
50-100	—	—	—	—
Over 100	—	—	—	—
Over 25	7	223	66	—
TOTAL	53,223	99,154	7,751	1,599

ALBERTA				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	1,322	\$864	\$17	\$5
\$7- 8	4,254	3,197	136	57
8- 9	4,967	4,214	232	95
9-10	3,857	3,648	238	96
Below 10	14,400	11,923	623	253
10-11	2,947	3,088	232	83
11-12	2,270	2,604	217	71
12-13	5,386	6,736	283	84
13-14	5,264	7,099	311	92
14-15	4,968	7,193	346	98
15-16	4,992	7,719	381	107
16-17	5,033	8,296	417	116
17-18	4,546	7,941	423	118
18-19	4,394	8,107	477	132
19-20	3,614	7,043	445	122
10-20	43,414	65,826	3,532	1,023
20-21	3,440	7,034	465	126
21-22	2,764	5,937	424	112
22-23	2,554	5,738	424	108
23-24	2,058	4,828	375	95
24-25	1,791	4,379	353	87
25-26	1,469	3,738	313	78
26-27	1,281	3,391	288	70
27-28	1,002	2,754	244	54
28-29	893	2,540	235	52
29-30	802	2,365	227	47
20-30	18,054	42,704	3,348	829
30-35	2,827	9,091	953	185
35-40	1,410	5,250	618	109
30-40	4,237	14,341	1,571	294
40-45	942	3,985	509	84
45-50	624	2,958	403	60
40-50	1,566	6,943	912	144
Thousands				
5- 6	741	3,998	590	86
6- 7	473	3,035	515	65
7- 8	269	1,996	355	47
8- 9	177	1,508	287	35
9-10	137	1,316	264	31
5-10	1,797	11,853	2,011	264
10-15	295	3,512	750	57
15-20	89	1,517	388	18
20-25	35	771	204	7
10-25	419	5,800	1,342	82
25-50	33	1,094	328	4
50-100	4	266	75	1
Over 100	—	—	—	—
Over 25	37	1,360	403	5
TOTAL	83,924	160,750	13,742	2,894

BRITISH COLUMBIA				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	4,278	\$2,856	\$41	\$11
\$7- 8	8,772	6,578	282	121
8- 9	8,877	7,533	434	187
9-10	8,005	7,558	512	217
Below 10	29,932	24,525	1,269	536
10-11	6,587	6,907	531	200
11-12	5,638	6,481	549	186
12-13	11,942	14,928	714	224
13-14	12,504	16,881	880	276
14-15	12,167	17,643	1,011	299
15-16	12,412	19,221	1,106	337
16-17	12,115	19,985	1,187	362
17-18	11,555	20,208	1,274	385
18-19	10,971	20,263	1,377	411
19-20	9,320	18,153	1,286	372
10-20	105,211	160,670	9,915	3,052
20-21	8,482	17,376	1,303	371
21-22	7,526	16,173	1,267	361
22-23	6,493	14,596	1,194	335
23-24	5,439	12,773	1,106	306
24-25	4,892	11,968	1,062	276
25-26	3,775	9,617	878	230
26-27	3,114	8,251	767	194
27-28	2,452	6,732	666	159
28-29	2,079	5,920	600	140
29-30	1,802	5,312	560	125
20-30	46,054	108,718	9,403	2,497
30-35	5,892	18,981	2,132	440
35-40	3,159	11,742	1,444	265
30-40	9,051	30,723	3,576	705
40-45	1,822	7,704	1,052	172
45-50	1,308	6,198	895	136
40-50	3,130	13,902	1,947	308
Thousands				
5- 6	1,489	8,079	1,283	205
6- 7	869	5,594	967	146
7- 8	634	4,729	866	121
8- 9	355	2,999	570	72
9-10	338	3,247	651	82
5-10	3,685	24,648	4,337	626
10-15	724	8,656	1,916	175
15-20	228	3,987	1,022	45
20-25	93	2,042	547	20
10-25	1,045	14,685	3,485	240
25-50	116	3,723	1,134	27
50-100	28	1,935	671	13
Over 100	5	835	340	2
Over 25	149	6,493	2,145	42
TOTAL	198,257	384,364	36,077	8,006

TABLE B

INDIVIDUAL STATISTICS

1942 TAXATION YEAR

DISTRIBUTION BY INCOME CLASSES—PROVINCES AND CANADA

YUKON				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	12	\$8	—	—
\$7- 8	29	22	\$1	—
8- 9	34	29	2	\$1
9-10	30	28	2	1
Below 10	105	87	5	2
10-11	35	37	3	1
11-12	38	44	4	1
12-13	37	46	3	1
13-14	38	51	4	1
14-15	33	48	5	2
15-16	44	68	7	2
16-17	56	92	9	2
17-18	53	93	9	2
18-19	48	88	10	2
19-20	48	94	10	3
10-20	430	661	64	17
20-21	60	123	14	4
21-22	40	86	10	2
22-23	39	88	9	3
23-24	46	108	13	3
24-25	35	86	10	3
25-26	43	109	13	3
26-27	25	66	8	2
27-28	22	61	7	2
28-29	17	48	7	2
29-30	26	77	9	2
20-30	353	852	100	26
30-35	69	221	28	6
35-40	49	183	25	5
30-40	118	404	53	11
40-45	24	100	15	3
45-50	8	38	6	1
40-50	32	138	21	4
Thousands				
5- 6	15	81	14	3
6- 7	7	46	9	2
7- 8	4	30	6	1
8- 9	1	8	2	—
9-10	2	20	5	1
5-10	29	185	36	7
Over 10	9	134	34	3
TOTAL	1,076	2,461	313	70

CANADA				
Income Class	No. of Tax-payers	Income	Income Tax	Refund. Portion
Hundreds		Thousands	Thousands	Thousands
Below \$7	35,593	\$23,684	\$390	\$103
\$7- 8	96,472	72,400	3,000	1,173
8- 9	96,980	82,322	4,500	1,818
9-10	84,868	80,348	5,189	2,061
Below 10	313,913	258,754	13,079	5,155
10-11	69,641	73,036	5,396	1,899
11-12	57,314	65,832	5,322	1,685
12-13	107,994	135,035	6,163	1,735
13-14	110,255	148,735	7,149	1,953
14-15	105,323	152,681	7,680	2,036
15-16	104,975	162,600	8,430	2,223
16-17	102,496	169,020	8,775	2,318
17-18	93,417	163,302	9,063	2,419
18-19	87,355	161,362	9,539	2,513
19-20	75,174	146,440	9,383	2,414
10-20	913,944	1,378,043	76,900	21,195
20-21	71,568	146,649	9,739	2,434
21-22	61,179	131,436	9,311	2,310
22-23	52,584	118,192	8,710	2,159
23-24	43,438	101,972	7,974	1,928
24-25	37,259	91,133	7,372	1,738
25-26	30,408	77,456	6,482	1,520
26-27	26,087	69,026	5,939	1,340
27-28	21,480	59,005	5,295	1,149
28-29	18,554	52,823	4,929	1,034
29-30	16,544	48,748	4,688	948
20-30	379,101	896,440	70,439	16,560
30-35	57,140	184,293	19,230	3,567
35-40	30,416	113,293	13,155	2,170
30-40	87,556	297,586	32,385	5,737
40-45	19,281	81,760	10,417	1,527
45-50	12,663	59,982	8,186	1,101
40-50	31,944	141,742	18,603	2,628
Thousands				
5- 6	16,279	88,318	13,237	1,768
6- 7	9,708	62,614	10,400	1,302
7- 8	6,646	49,517	8,830	1,060
8- 9	4,402	37,106	6,905	760
9-10	3,399	32,393	6,393	694
5-10	40,434	269,948	45,765	5,584
10-15	8,023	96,154	21,204	1,626
15-20	2,774	47,677	12,137	506
20-25	1,303	28,871	7,892	225
10-25	12,100	172,702	41,233	2,357
25-50	1,694	56,300	17,350	281
50-100	453	29,082	10,432	92
Over 100	105	22,626	9,505	19
Over 25	2,252	108,008	37,287	392
TOTAL	1,781,244	3,523,223	335,691	59,608

TABLE C

INDIVIDUAL STATISTICS

1942 TAXATION YEAR

DISTRIBUTION BY OCCUPATIONAL CLASSES—PROVINCES AND CANADA

Occupational Class	CANADA				PRINCE EDWARD ISLAND			
	No. of Taxpayers	Income Assessed	Tax Assessed	Refundable Portion	No. of Taxpayers	Income Assessed	Tax Assessed	Refundable Portion
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
Agrarians.....	21,158	41,898	3,271	724	112	199	11	2
Professional.....	19,382	88,783	14,041	948	112	358	39	4
Employees.....	1,573,189	2,837,764	230,713	48,170	2,469	4,276	286	52
Salesmen.....	11,039	34,876	4,226	542	52	121	8	1
Business Proprietors.....	92,437	282,620	35,560	5,324	510	1,378	139	22
Armed Services.....	12,215	36,366	3,941	801	83	247	24	5
Financial.....	37,892	154,700	33,856	2,658	239	538	77	9
Estates.....	3,014	9,546	3,567	134	9	42	25	—
All Others.....	10,918	36,670	6,516	307	3	5	1	—
Totals.....	1,781,244	3,523,223	335,691	59,608	3,589	7,164	610	95

	NOVA SCOTIA				NEW BRUNSWICK			
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
Agrarians.....	136	287	26	6	80	155	11	3
Professional.....	592	2,967	463	26	434	1,875	272	18
Employees.....	63,255	110,187	7,930	1,922	32,783	58,126	4,122	843
Salesmen.....	139	460	57	7	142	458	55	7
Business Proprietors.....	3,237	11,640	1,647	215	2,293	6,954	836	133
Armed Services.....	1,007	2,917	310	64	502	1,489	155	31
Financial.....	1,540	4,535	822	86	1,050	4,934	1,248	59
Estates.....	68	226	107	—	54	66	26	1
All Others.....	541	1,848	326	19	209	414	36	5
Totals.....	70,515	135,067	11,688	2,345	37,547	74,471	6,761	1,100

	QUEBEC				ONTARIO			
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
Agrarians.....	364	790	74	13	5,891	11,631	878	174
Professional.....	5,747	23,242	3,453	251	8,077	39,329	6,554	388
Employees.....	386,567	700,071	58,535	11,819	722,524	1,316,354	109,066	21,973
Salesmen.....	4,322	13,788	1,661	217	4,040	13,261	1,682	193
Business Proprietors.....	19,437	65,054	8,200	1,063	36,977	120,306	15,711	2,058
Armed Services.....	1,824	5,557	667	125	5,142	15,535	1,675	323
Financial.....	7,979	40,966	9,890	717	19,123	75,942	16,623	1,244
Estates.....	478	2,481	1,114	37	1,926	6,047	2,011	92
All Others.....	2,756	11,303	2,227	84	5,237	16,544	2,866	123
Totals.....	429,474	863,252	85,821	14,326	808,937	1,614,949	157,066	26,568

TABLE C

INDIVIDUAL STATISTICS

1942 TAXATION YEAR

DISTRIBUTION BY OCCUPATIONAL CLASSES—PROVINCES AND CANADA

Occupational Class	MANITOBA				SASKATCHEWAN			
	No. of Taxpayers	Income Assessed	Tax Assessed	Refundable Portion	No. of Taxpayers	Income Assessed	Tax Assessed	Refundable Portion
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
Agrarians.....	3,270	5,611	316	82	4,660	9,580	814	190
Professional.....	1,149	4,921	720	52	810	3,407	477	47
Employees.....	82,181	147,405	11,654	2,047	42,129	71,417	4,837	1,033
Salesmen.....	727	2,016	214	29	401	883	76	18
Business Proprietors.....	4,765	13,397	1,492	256	3,909	10,392	1,111	240
Armed Services.....	897	2,540	253	53	499	1,433	149	39
Financial.....	1,289	3,898	726	73	559	1,433	208	26
Estates.....	149	244	112	1	18	37	15	—
All Others.....	275	1,559	375	12	238	572	64	6
Totals.....	94,702	181,591	15,862	2,605	53,223	99,154	7,751	1,599

	ALBERTA				BRITISH COLUMBIA			
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
	No.	\$ (000)	\$ (000)	\$ (000)	No.	\$ (000)	\$ (000)	\$ (000)
Agrarians.....	5,506	11,188	915	208	1,136	2,453	227	47
Professional.....	962	4,837	773	59	1,496	7,821	1,285	104
Employees.....	69,493	121,707	9,129	2,143	170,778	306,011	24,885	6,275
Salesmen.....	526	1,453	152	27	690	2,436	320	42
Business Proprietors.....	5,004	15,073	1,908	332	16,257	38,230	4,481	998
Armed Services.....	758	2,209	225	51	1,502	4,430	481	110
Financial.....	1,061	2,810	411	57	5,044	19,632	3,850	386
Estates.....	127	144	55	1	185	259	101	2
All Others.....	487	1,329	174	16	1,169	3,092	447	42
Totals.....	83,924	160,750	13,742	2,894	198,257	384,364	36,077	8,006

	YUKON							
	No.	\$ (000)	\$ (000)	\$ (000)				
	No.	\$ (000)	\$ (000)	\$ (000)				
Agrarians.....	3	3	—	—				
Professional.....	3	28	6	1				
Employees.....	1,010	2,209	269	63				
Salesmen.....	—	—	—	—				
Business Proprietors.....	48	195	34	6				
Armed Services.....	—	—	—	—				
Financial.....	8	10	1	—				
Estates.....	—	—	—	—				
All Others.....	4	16	3	—				
Totals.....	1,076	2,461	313	70				

TABLE D

1942 TAXATION YEAR—CANADA

NUMBER OF TAXPAYERS, INCOME, INCOME TAX, VOLUNTARY SAVINGS IN ENUMERATED
OCCUPATIONS BY INCOME CLASS

AGRARIANS					PROFESSIONAL					EMPLOYEES				
Income Class	No. of Tax-payers	Income	Income Tax	Vol. Savings	Income Class	No. of Tax-payers	Income	Income Tax	Vol. Savings	Income Class	No. of Tax-payers	Income	Income Tax	Vol. Savings
\$		\$ (000)	\$ (000)	\$ (000)	\$		\$ (000)	\$ (000)	\$ (000)	\$		\$ (000)	\$ (000)	\$ (000)
Under 700	286	194	3	1	Under 700	95	65	1	0	Under 700	31,711	21,574	264	
700- 800	811	606	24	9	700- 800	338	253	9	6	700- 800	91,185	68,438	2,842	1
800- 900	696	588	31	14	800- 900	377	327	17	10	800- 900	92,041	78,131	4,281	1
900- 1,000	625	589	37	16	900- 1,000	383	363	22	12	900- 1,000	80,194	75,923	4,922	1
Under 1,000	2,418	1,977	95	40	Under 1,000	1,193	1,008	49	28	Under 1,000	295,131	244,066	12,309	4
1,000- 1,100	466	484	31	15	1,000- 1,100	305	329	22	13	1,000- 1,100	65,410	68,595	5,092	1
1,100- 1,200	359	413	33	11	1,100- 1,200	231	265	19	11	1,100- 1,200	53,814	61,809	5,017	1
1,200- 1,300	1,735	2,170	55	25	1,200- 1,300	490	613	25	18	1,200- 1,300	99,170	123,992	5,750	2
1,300- 1,400	1,769	2,383	75	42	1,300- 1,400	517	697	29	21	1,300- 1,400	100,624	135,749	6,579	3
1,400- 1,500	1,617	2,337	88	46	1,400- 1,500	532	784	36	29	1,400- 1,500	96,135	139,358	7,043	3
1,500- 1,600	1,433	2,211	94	48	1,500- 1,600	495	766	38	26	1,500- 1,600	95,750	148,346	7,706	4
1,600- 1,700	1,293	2,127	92	50	1,600- 1,700	466	768	39	31	1,600- 1,700	94,057	155,110	8,039	4
1,700- 1,800	1,053	1,839	83	50	1,700- 1,800	478	835	44	37	1,700- 1,800	85,657	149,735	8,273	4
1,800- 1,900	1,021	1,881	95	52	1,800- 1,900	463	854	48	38	1,800- 1,900	79,600	147,054	8,642	5
1,900- 2,000	849	1,652	94	55	1,900- 2,000	426	830	49	42	1,900- 2,000	68,524	133,490	8,494	5
1,000- 2,000	11,595	17,497	743	394	1,000- 2,000	4,403	6,741	349	266	1,000- 2,000	838,741	1,263,238	70,635	36
2,000- 2,100	865	1,765	101	56	2,000- 2,100	461	951	59	50	2,000- 2,100	64,797	132,773	8,774	5
2,100- 2,200	582	1,252	79	45	2,100- 2,200	395	848	57	46	2,100- 2,200	55,388	118,990	8,390	5
2,200- 2,300	601	1,350	93	49	2,200- 2,300	375	844	58	51	2,200- 2,300	47,133	105,942	7,764	4
2,300- 2,400	486	1,141	84	46	2,300- 2,400	369	868	59	54	2,300- 2,400	38,188	89,640	6,966	4
2,400- 2,500	456	1,113	83	45	2,400- 2,500	376	920	69	59	2,400- 2,500	31,977	78,210	6,275	3
2,500- 2,600	495	1,257	96	55	2,500- 2,600	418	1,064	82	73	2,500- 2,600	25,484	64,918	5,404	3
2,600- 2,700	348	920	73	38	2,600- 2,700	316	838	69	59	2,600- 2,700	21,858	57,840	4,944	3
2,700- 2,800	307	843	73	37	2,700- 2,800	330	908	71	64	2,700- 2,800	17,581	48,293	4,293	2
2,800- 2,900	308	877	78	38	2,800- 2,900	342	973	87	66	2,800- 2,900	14,828	42,215	3,897	2
2,900- 3,000	310	914	88	39	2,900- 3,000	343	1,012	90	78	2,900- 3,000	12,792	37,685	3,580	2
2,000- 3,000	4,758	11,432	818	418	2,000- 3,000	3,725	9,226	701	600	2,000- 3,000	330,026	776,506	60,287	37
3,000- 3,500	769	2,463	248	120	3,000- 3,500	1,549	5,039	477	405	3,000- 3,500	42,301	136,194	13,981	8
3,500- 4,000	430	1,604	186	87	3,500- 4,000	1,213	4,530	472	380	3,500- 4,000	20,607	76,683	8,783	5
3,000- 4,000	1,199	4,067	434	207	3,000- 4,000	2,762	9,569	949	785	3,000- 4,000	62,908	212,877	22,764	14
4,000- 4,500	368	1,556	195	92	4,000- 4,500	1,073	4,560	528	392	4,000- 4,500	11,913	50,454	6,260	3
4,500- 5,000	285	1,351	188	79	4,500- 5,000	796	3,782	466	331	4,500- 5,000	6,953	32,904	4,371	2
4,000- 5,000	653	2,907	383	171	4,000- 5,000	1,869	8,342	994	723	4,000- 5,000	18,866	83,358	10,631	6
5,000- 6,000	232	1,241	192	61	5,000- 6,000	1,312	7,178	987	628	5,000- 6,000	8,832	47,847	6,915	3
6,000- 7,000	112	726	125	49	6,000- 7,000	874	5,711	875	492	6,000- 7,000	5,101	32,784	5,219	2
7,000- 8,000	68	507	94	25	7,000- 8,000	678	5,069	828	449	7,000- 8,000	3,431	25,527	4,409	1
8,000- 9,000	32	269	51	12	8,000- 9,000	567	4,803	832	414	8,000- 9,000	2,070	17,340	3,099	1
9,000- 10,000	25	240	50	20	9,000- 10,000	401	3,808	701	310	9,000- 10,000	1,636	15,517	2,961	1
5,000- 10,000	469	2,983	512	167	5,000- 10,000	3,832	26,569	4,223	2,293	5,000- 10,000	21,070	139,015	22,603	10
10,000- 15,000	43	514	113	24	10,000- 15,000	938	11,301	2,318	870	10,000- 15,000	3,733	44,823	9,580	2
15,000- 20,000	12	203	48	7	15,000- 20,000	334	5,771	1,410	303	15,000- 20,000	1,249	21,462	5,262	1
20,000- 25,000	7	162	44	4	20,000- 25,000	128	2,809	739	128	20,000- 25,000	596	13,167	3,482	
10,000- 25,000	62	879	205	35	10,000- 25,000	1,400	19,881	4,467	1,301	10,000- 25,000	5,578	79,452	18,324	4
Over 25,000	4	156	51	4	25,000- 50,000	171	5,572	1,644	159	25,000- 50,000	689	22,508	6,703	
					50,000- 100,000	23	1,424	492	16	50,000- 100,000	153	8,898	3,053	
					Over 100,000	4	451	173	3	Over 100,000	27	7,846	3,404	
					Over 25,000	198	7,447	2,309	178	Over 25,000	869	39,252	13,160	
TOTAL	21,158	41,898	3,271	1,466	TOTAL	19,382	88,783	14,041	6,174	TOTAL	1,573,189	2,837,764	230,713	11

TABLE D

1942 TAXATION YEAR—CANADA

NUMBER OF TAXPAYERS, INCOME, INCOME TAX, VOLUNTARY SAVINGS IN ENUMERATED
OCCUPATIONS BY INCOME CLASS

SALESMEN					BUSINESS PROPRIETORS					ARMED SERVICES				
Income Class	No. of Tax-payers	Income	Income Tax	Vol. Sav-ings	Income Class	No. of Tax-payers	Income	Income Tax	Vol. Sav-ings	Income Class	No. of Tax-payers	Income	Income Tax	Vol. Sav-ings
\$		\$ (000)	\$ (000)	\$ (000)	\$		\$ (000)	\$ (000)	\$ (000)	\$		\$ (000)	\$ (000)	\$ (000)
Under 700	26	18	0	0	Under 700	1,577	1,058	7	8	Under 700	30	20	0	1
700- 800	102	76	3	1	700- 800	1,556	1,161	47	22	700- 800	99	75	3	1
800- 900	96	82	4	3	800- 900	1,348	1,140	62	27	800- 900	86	73	4	7
900- 1,000	106	100	6	3	900- 1,000	1,153	1,094	70	29	900- 1,000	78	74	4	2
Under 1,000	330	276	13	7	Under 1,000	5,634	4,453	186	86	Under 1,000	293	242	11	11
1,000- 1,100	117	123	8	4	1,000- 1,100	1,142	1,195	86	31	1,000- 1,100	63	66	4	3
1,100- 1,200	102	117	8	4	1,100- 1,200	986	1,132	89	31	1,100- 1,200	59	68	5	2
1,200- 1,300	364	456	13	8	1,200- 1,300	3,835	4,802	145	74	1,200- 1,300	113	141	5	3
1,300- 1,400	394	532	20	13	1,300- 1,400	4,535	6,113	227	142	1,300- 1,400	132	178	11	6
1,400- 1,500	408	592	24	19	1,400- 1,500	4,427	6,413	261	165	1,400- 1,500	119	172	11	6
1,500- 1,600	443	685	30	22	1,500- 1,600	4,553	7,033	314	205	1,500- 1,600	165	255	11	7
1,600- 1,700	434	716	31	27	1,600- 1,700	4,103	6,763	313	209	1,600- 1,700	235	387	20	15
1,700- 1,800	407	712	34	29	1,700- 1,800	3,810	6,662	345	236	1,700- 1,800	316	552	37	20
1,800- 1,900	424	783	41	36	1,800- 1,900	3,775	6,964	378	254	1,800- 1,900	539	993	84	39
1,900- 2,000	424	825	46	37	1,900- 2,000	3,419	6,659	428	274	1,900- 2,000	248	482	40	17
2,000- 2,100	396	814	50	43	2,000- 2,100	3,394	6,948	438	298	2,000- 2,100	321	658	50	25
2,100- 2,200	433	931	58	50	2,100- 2,200	2,875	6,175	414	285	2,100- 2,200	336	722	55	31
2,200- 2,300	361	811	51	45	2,200- 2,300	2,633	5,913	411	267	2,200- 2,300	388	873	70	38
2,300- 2,400	380	889	60	52	2,300- 2,400	2,443	5,734	433	283	2,300- 2,400	634	1,495	131	70
2,400- 2,500	371	907	67	51	2,400- 2,500	2,523	6,176	484	314	2,400- 2,500	492	1,205	104	60
2,500- 2,600	338	861	60	52	2,500- 2,600	2,255	5,743	465	290	2,500- 2,600	589	1,499	133	72
2,600- 2,700	326	863	68	55	2,600- 2,700	1,884	4,989	414	267	2,600- 2,700	607	1,608	135	78
2,700- 2,800	291	800	63	57	2,700- 2,800	1,810	4,971	442	265	2,700- 2,800	514	1,412	134	77
2,800- 2,900	269	766	68	50	2,800- 2,900	1,699	4,838	440	264	2,800- 2,900	478	1,361	135	74
2,900- 3,000	271	799	74	53	2,900- 3,000	1,694	4,993	468	279	2,900- 3,000	530	1,566	157	91
3,000- 3,500	1,059	3,424	334	227	3,000- 3,500	6,480	20,994	2,188	1,236	3,000- 3,500	2,306	7,492	792	445
3,500- 4,000	638	2,393	259	172	3,500- 4,000	4,618	17,253	1,999	1,052	3,500- 4,000	1,214	4,496	506	283
4,000- 4,500	1,697	5,817	593	399	4,000- 4,500	11,098	38,247	4,187	2,288	4,000- 4,500	3,520	11,988	1,298	728
4,500- 5,000	454	1,924	237	138	4,500- 5,000	3,468	14,734	1,892	954	4,500- 5,000	528	2,241	279	155
5,000- 5,500	354	1,680	224	119	5,000- 5,500	2,922	13,865	1,905	918	5,000- 5,500	332	1,567	210	114
5,500- 6,000	808	3,604	461	257	6,000- 6,500	6,390	28,599	3,797	1,872	6,000- 6,500	860	3,808	489	269
6,000- 6,500	408	2,229	320	157	6,500- 7,000	3,617	19,591	2,930	1,256	7,000- 7,500	310	1,682	247	120
6,500- 7,000	235	1,519	247	106	7,000- 7,500	2,143	13,841	2,305	882	7,500- 8,000	155	1,001	164	72
7,000- 7,500	150	1,122	193	79	7,500- 8,000	1,436	10,707	1,903	664	8,000- 8,500	83	615	111	49
7,500- 8,000	113	964	171	79	8,000- 8,500	973	8,252	1,539	508	8,500- 9,000	29	245	46	17
8,000- 8,500	69	647	124	49	8,500- 9,000	745	7,076	1,373	440	9,000- 9,500	24	233	44	19
9,000- 10,000	975	6,481	1,055	470	9,000- 10,000	8,914	59,467	10,050	3,750	10,000- 11,000	601	3,776	612	277
10,000- 15,000	190	2,247	483	133	10,000- 15,000	1,716	20,156	4,330	1,192	15,000- 20,000	50	597	129	36
15,000- 20,000	45	784	197	33	15,000- 20,000	451	7,720	1,922	330	20,000- 25,000	8	140	35	5
20,000- 25,000	15	315	77	16	20,000- 25,000	183	4,066	1,080	149	25,000- 30,000	2	44	12	1
25,000- 30,000	250	3,346	757	182	30,000- 35,000	2,350	31,942	7,332	1,671	35,000- 40,000	60	781	176	42
30,000- 35,000	16	513	154	11	35,000- 40,000	220	7,333	2,181	193	40,000- 45,000	3	78	23	2
35,000- 40,000	6	409	147	3	40,000- 45,000	36	2,363	832	29	45,000- 50,000				
40,000- 45,000	4	448	172	4	45,000- 50,000					50,000- 55,000				
Over 45,000	26	1,370	473	18	Over 45,000	256	9,696	3,013	222	Over 55,000	3	78	23	2
TOTAL	11,039	34,876	4,226	2,040	TOTAL	92,437	282,620	35,560	14,322	TOTAL	12,215	36,366	3,941	2,063

TABLE D

1942 TAXATION YEAR—CANADA

NUMBER OF TAXPAYERS, INCOME, INCOME TAX AND VOLUNTARY SAVINGS
IN ENUMERATED OCCUPATIONS BY INCOME CLASS

FINANCIAL					ESTATES					ALL OTHERS				
Income Class	No. of Tax-payers	Income	Income Tax	Vol. Sav-ings	Income Class	No. of Tax-payers	Income	Income Tax	Vol. Sav-ings	Income Class	No. of Tax-payers	Income	Income Tax	Vol. Sav-ings
\$		\$ (000)	\$ (000)	\$ (000)	\$		\$ (000)	\$ (000)	\$ (000)	\$		\$ (000)	\$ (000)	\$ (000)
Under 700	581	374	10	2	Under 700	1,139	286	103	0	Under 700	148	95	2	
700- 800	1,888	1,422	50	28	700- 800	86	65	11	1	700- 800	407	305	10	
800- 900	1,884	1,600	75	48	800- 900	88	72	13	1	800- 900	364	309	12	
900- 1,000	1,897	1,795	99	59	900- 1,000	84	80	15	2	900- 1,000	348	329	15	
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 1,100	1,688	1,772	113	62	1,000- 1,100	69	72	15	1	1,000- 1,100	381	399	22	
1,100- 1,200	1,409	1,621	115	58	1,100- 1,200	67	77	13	2	1,100- 1,200	287	329	21	
1,200- 1,300	1,648	2,061	128	64	1,200- 1,300	76	95	15	2	1,200- 1,300	563	704	27	
1,300- 1,400	1,639	2,214	149	74	1,300- 1,400	83	112	25	2	1,300- 1,400	562	758	34	
1,400- 1,500	1,510	2,192	160	78	1,400- 1,500	62	90	19	2	1,400- 1,500	513	743	38	
1,500- 1,600	1,479	2,290	173	82	1,500- 1,600	70	109	17	2	1,500- 1,600	587	906	48	
1,600- 1,700	1,356	2,237	181	91	1,600- 1,700	44	73	13	2	1,600- 1,700	508	838	45	
1,700- 1,800	1,196	2,094	183	91	1,700- 1,800	52	90	19	2	1,700- 1,800	448	783	47	
1,800- 1,900	1,053	1,945	179	83	1,800- 1,900	49	91	18	2	1,800- 1,900	431	796	53	
1,900- 2,000	913	1,779	176	82	1,900- 2,000	40	78	15	2	1,900- 2,000	330	643	41	
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 2,000	13,891	20,205	1,557	765	1,000- 2,000	612	887	169	19	1,000- 2,000	4,610	6,899	376	34
2,000- 2,100	914	1,882	192	85	2,000- 2,100	47	96	20	2	2,000- 2,100	373	763	57	4
2,100- 2,200	811	1,745	188	80	2,100- 2,200	28	60	15	1	2,100- 2,200	331	712	53	4
2,200- 2,300	764	1,720	191	87	2,200- 2,300	35	79	18	1	2,200- 2,300	294	660	53	4
2,300- 2,400	650	1,528	174	75	2,300- 2,400	38	89	19	2	2,300- 2,400	250	589	47	3
2,400- 2,500	775	1,897	217	83	2,400- 2,500	38	93	21	4	2,400- 2,500	251	613	52	4
2,500- 2,600	580	1,480	178	74	2,500- 2,600	25	64	15	2	2,500- 2,600	224	570	49	4
2,600- 2,700	558	1,466	185	69	2,600- 2,700	22	58	11	1	2,600- 2,700	168	444	40	3
2,700- 2,800	489	1,343	172	58	2,700- 2,800	23	63	13	4	2,700- 2,800	135	371	34	2
2,800- 2,900	448	1,276	166	65	2,800- 2,900	26	73	17	2	2,800- 2,900	156	444	43	3
2,900- 3,000	470	1,387	185	72	2,900- 3,000	20	59	14	3	2,900- 3,000	114	335	34	2
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 2,000	13,891	20,205	1,557	765	1,000- 2,000	612	887	169	19	1,000- 2,000	4,610	6,899	376	34
2,000- 3,000	6,459	15,724	1,848	748	2,000- 3,000	302	734	163	22	2,000- 3,000	2,296	5,501	462	38
3,000- 3,500	1,958	6,367	907	312	3,000- 3,500	102	330	79	9	3,000- 3,500	616	1,991	223	15
3,500- 4,000	1,269	4,743	724	230	3,500- 4,000	60	223	58	6	3,500- 4,000	367	1,368	167	10
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 2,000	13,891	20,205	1,557	765	1,000- 2,000	612	887	169	19	1,000- 2,000	4,610	6,899	376	34
2,000- 3,000	6,459	15,724	1,848	748	2,000- 3,000	302	734	163	22	2,000- 3,000	2,296	5,501	462	38
3,000- 4,000	3,227	11,110	1,631	542	3,000- 4,000	162	553	137	15	3,000- 4,000	983	3,359	390	26
4,000- 4,500	1,127	4,803	782	233	4,000- 4,500	69	295	87	8	4,000- 4,500	281	1,192	158	9
4,500- 5,000	765	3,624	617	173	4,500- 5,000	43	203	60	6	4,500- 5,000	213	1,007	145	7
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 2,000	13,891	20,205	1,557	765	1,000- 2,000	612	887	169	19	1,000- 2,000	4,610	6,899	376	34
2,000- 3,000	6,459	15,724	1,848	748	2,000- 3,000	302	734	163	22	2,000- 3,000	2,296	5,501	462	38
3,000- 4,000	3,227	11,110	1,631	542	3,000- 4,000	162	553	137	15	3,000- 4,000	983	3,359	390	26
4,000- 5,000	1,892	8,427	1,399	406	4,000- 5,000	112	498	147	14	4,000- 5,000	494	2,199	303	16
5,000- 6,000	1,210	6,609	1,273	188	5,000- 6,000	76	413	130	7	5,000- 6,000	282	1,527	243	10
6,000- 7,000	872	5,641	1,165	133	6,000- 7,000	53	344	113	4	6,000- 7,000	163	1,047	187	7
7,000- 8,000	637	4,752	1,014	98	7,000- 8,000	52	385	116	4	7,000- 8,000	111	832	162	5
8,000- 9,000	486	4,121	923	90	8,000- 9,000	32	269	73	2	8,000- 9,000	100	843	171	5
9,000-10,000	387	3,780	883	90	9,000-10,000	19	184	60	2	9,000-10,000	93	909	199	4
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 2,000	13,891	20,205	1,557	765	1,000- 2,000	612	887	169	19	1,000- 2,000	4,610	6,899	376	34
2,000- 3,000	6,459	15,724	1,848	748	2,000- 3,000	302	734	163	22	2,000- 3,000	2,296	5,501	462	38
3,000- 4,000	3,227	11,110	1,631	542	3,000- 4,000	162	553	137	15	3,000- 4,000	983	3,359	390	26
4,000- 5,000	1,892	8,427	1,399	406	4,000- 5,000	112	498	147	14	4,000- 5,000	494	2,199	303	16
5,000- 6,000	1,210	6,609	1,273	188	5,000- 6,000	76	413	130	7	5,000- 6,000	282	1,527	243	10
6,000- 7,000	872	5,641	1,165	133	6,000- 7,000	53	344	113	4	6,000- 7,000	163	1,047	187	7
7,000- 8,000	637	4,752	1,014	98	7,000- 8,000	52	385	116	4	7,000- 8,000	111	832	162	5
8,000- 9,000	486	4,121	923	90	8,000- 9,000	32	269	73	2	8,000- 9,000	100	843	171	5
9,000-10,000	387	3,780	883	90	9,000-10,000	19	184	60	2	9,000-10,000	93	909	199	4
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 2,000	13,891	20,205	1,557	765	1,000- 2,000	612	887	169	19	1,000- 2,000	4,610	6,899	376	34
2,000- 3,000	6,459	15,724	1,848	748	2,000- 3,000	302	734	163	22	2,000- 3,000	2,296	5,501	462	38
3,000- 4,000	3,227	11,110	1,631	542	3,000- 4,000	162	553	137	15	3,000- 4,000	983	3,359	390	26
4,000- 5,000	1,892	8,427	1,399	406	4,000- 5,000	112	498	147	14	4,000- 5,000	494	2,199	303	16
5,000- 6,000	1,210	6,609	1,273	188	5,000- 6,000	76	413	130	7	5,000- 6,000	282	1,527	243	10
6,000- 7,000	872	5,641	1,165	133	6,000- 7,000	53	344	113	4	6,000- 7,000	163	1,047	187	7
7,000- 8,000	637	4,752	1,014	98	7,000- 8,000	52	385	116	4	7,000- 8,000	111	832	162	5
8,000- 9,000	486	4,121	923	90	8,000- 9,000	32	269	73	2	8,000- 9,000	100	843	171	5
9,000-10,000	387	3,780	883	90	9,000-10,000	19	184	60	2	9,000-10,000	93	909	199	4
Under 1,000	6,250	5,191	234	137	Under 1,000	1,397	503	142	4	Under 1,000	1,267	1,038	39	
1,000- 2,000	13,891	20,205	1,557	765	1,000- 2,000	612	887	169	19	1,000- 2,000	4,610	6,899	376	34
2,000- 3,000	6,459	15,724	1,848	748	2,000- 3,000	302	734	163	22	2,000- 3,000	2,296	5,501	462	38
3,000- 4,000	3,227	11,110	1,631	542	3,000- 4,000	162	553	137	15	3,000- 4,000	983	3,359	390	26
4,000- 5,000	1,892	8,427	1,399	406	4,000- 5,000	112	498	147	14	4,000- 5,000	494	2,199	303	16
5,000- 6,000	1,210	6,609	1,273	188	5,000- 6,000	76	413	130	7	5,000- 6,000	282	1,527	243	10
6,000- 7,000	872	5,641	1,165	133	6,000- 7,000	53	344	113	4	6,000- 7,000	163	1,047	187	7
7,000- 8,000	637	4,752	1,014	98	7,000- 8,000	52	385	116	4	7,000- 8,000	111	832	162	5
8,000- 9,000	486	4,121	923	90	8,000- 9,000	32	269	73	2	8,000- 9,000	100	843	171	5
9,000-10,000	387	3,780	883	90	9,000-10,000	19	184	60	2	9,000-10,000	93	909	199	4
Under 1,000	6,250	5,191	234	137	Under 1,000									

TABLE E
1942 TAXATION YEAR—CANADA

**NUMBER OF TAXPAYERS, INCOME, INCOME TAX AND REFUNDABLE PORTION
DISTRIBUTED BY SEX, MARITAL STATUS AND DEPENDENTS**

Classification of Taxpayers	Number of Taxpayers (See Note below)	Income	Income Tax	Refundable Portion
MALES		\$	\$	\$
Single; Taxed as Single:				
With No Dependents.....	312,530	457,205,394	55,650,279	11,382,469
With One Dependent.....	15,208	25,273,554	2,425,817	568,663
With Two or More Dependents.....	6,665	11,545,232	798,109	201,182
Married; Taxed as Single:				
With No Dependents.....	8,317	45,329,897	11,586,852	478,797
With One or More Dependents.....	3,959	32,585,408	8,307,464	267,459
Total Taxed as Single.....	346,679	571,939,485	78,768,521	12,898,570
Married; Taxed as Married:				
With No Dependents.....	372,490	865,696,977	91,396,574	16,077,551
With One Dependent.....	280,504	646,568,126	52,605,047	9,925,960
With Two Dependents.....	200,836	484,036,023	33,925,256	5,670,902
With Three Dependents.....	95,533	233,851,918	14,134,448	2,143,395
With Four Dependents.....	33,092	89,469,928	4,936,748	755,222
With Five or More Dependents.....	13,953	47,396,589	2,791,058	482,175
Single; Taxed as Married:				
With No Dependents.....	24,426	51,049,778	4,916,451	1,082,834
With One Dependent.....	9,447	19,904,884	1,576,053	358,647
With Two Dependents.....	2,665	5,837,975	412,086	78,166
With Three or More Dependents.....	1,394	3,404,439	230,045	33,253
Total Taxed as Married.....	1,034,340	2,447,216,637	206,923,766	36,608,105
Grand Total of Males.....	1,381,019	3,019,156,122	285,692,287	49,506,675
FEMALES				
Single; Taxed as Single:				
With No Dependents.....	283,222	328,582,606	30,824,955	6,650,775
With One Dependent.....	12,509	15,557,012	1,012,323	197,640
With Two or More Dependents.....	2,033	2,777,713	137,371	26,353
Married; Taxed as Single:				
With No Dependents.....	71,238	92,978,951	11,128,575	2,121,152
With One Dependent.....	7,999	11,777,885	1,158,873	188,329
With Two or More Dependents.....	2,248	6,069,123	1,017,893	104,264
Total Taxed as Single.....	379,249	457,743,290	45,279,990	9,288,513
Married; Taxed as Married:				
With No Dependents.....	2,529	6,355,726	801,537	136,658
With One Dependent.....	1,014	2,572,934	281,583	48,896
With Two or More Dependents.....	877	2,749,319	290,827	45,692
Single; Taxed as Married:				
With No Dependents.....	12,409	24,924,482	2,363,051	408,052
With One Dependent.....	3,244	6,896,610	611,194	117,966
With Two or More Dependents.....	903	2,824,153	370,726	55,902
Total Taxed as Married.....	20,976	46,323,224	4,718,918	813,166
Grand Total of Females.....	400,225	504,066,514	49,998,908	10,101,679

Note:—An analysis by income class of the numbers of taxpayers in each of the above groups will be found in Table F.

TABLE F

1942 TAXATION YEAR—CANADA

NUMBER OF TAXPAYERS IN EACH INCOME CLASS
BY SEX, MARITAL STATUS, AND NUMBER OF DEPENDENTS

Income Class	MALES																	
	SINGLE Taxed as Single			MARRIED Taxed as Single		Total Taxed as Single	MARRIED Taxed as Married						SINGLE Taxed as Married				Total Taxed as Married	Grand Total Males
	Dependents			Dependents			Dependents						Dependents					
	0	1	2+	0	1+		0	1	2	3	4	5+	0	1	2	3+		
\$ Hundreds																		
Under-7	13,146	180	7	144	30	13,507	—	—	—	—	—	—	—	—	—	—	13,507	
7-8	29,313	759	18	355	29	30,474	—	—	—	—	—	—	—	—	—	—	30,474	
8-9	28,976	891	274	411	47	30,599	—	—	—	—	—	—	—	—	—	—	30,599	
9-10	27,718	1,061	426	397	69	29,671	—	—	—	—	—	—	—	—	—	—	29,671	
Under 10	99,153	2,891	725	1,307	175	104,251	—	—	—	—	—	—	—	—	—	—	104,251	
10-11	26,137	1,110	438	430	93	28,208	—	—	—	—	—	—	—	—	—	—	28,208	
11-12	24,726	1,075	460	458	105	26,824	—	—	—	—	—	—	—	—	—	—	26,824	
12-13	23,070	1,200	619	335	79	25,303	25,330	14,470	9,186	3,252	—	—	2,463	792	213	50	55,756	
13-14	20,393	1,142	591	306	104	22,536	28,843	18,701	11,915	5,740	—	—	2,427	948	260	90	68,924	
14-15	18,059	994	526	256	83	19,918	28,758	20,077	13,164	6,379	—	—	2,401	954	227	98	72,058	
15-16	16,538	990	501	313	93	18,435	29,232	21,325	14,487	7,143	—	—	2,227	864	257	85	75,620	
16-17	13,542	898	471	252	83	15,246	29,062	22,033	15,273	7,221	2,683	—	2,129	802	215	121	79,539	
17-18	11,729	717	378	241	83	13,148	25,774	20,615	14,344	7,097	3,304	—	1,754	725	205	110	73,928	
18-19	10,067	638	339	196	92	11,332	24,694	19,770	14,107	6,946	3,270	—	1,565	646	177	127	71,302	
19-20	7,828	573	304	176	81	8,962	21,620	17,462	12,520	6,012	2,942	—	1,375	524	163	81	62,699	
10-20	172,089	9,337	4,627	2,963	896	189,912	213,313	154,453	104,996	49,790	12,199	—	16,341	6,255	1,717	762	559,826	
20-21	6,952	444	238	205	80	7,919	20,401	16,720	11,984	5,886	2,781	897	1,219	509	148	72	60,617	
21-22	5,579	387	187	151	60	6,364	17,641	14,259	10,203	4,940	2,470	1,190	1,053	393	119	79	52,347	
22-23	4,360	307	131	135	74	5,007	15,060	12,423	9,229	4,410	2,093	1,075	860	368	84	76	45,678	
23-24	3,499	291	113	120	73	4,096	12,820	10,199	7,504	3,674	1,693	866	650	258	83	63	37,810	
24-25	2,936	240	94	113	54	3,437	10,844	8,745	6,419	3,076	1,470	962	573	203	68	38	32,398	
25-26	2,235	141	62	96	46	2,580	8,637	7,257	5,410	2,518	1,178	954	475	172	58	40	26,699	
26-27	1,782	129	47	114	47	2,119	7,448	6,272	4,489	2,249	1,056	800	334	139	39	37	22,863	
27-28	1,428	110	41	72	46	1,697	6,206	5,043	3,794	1,776	825	702	311	121	42	21	18,841	
28-29	1,242	111	35	80	48	1,516	5,396	4,350	3,332	1,481	674	624	266	108	31	14	16,276	
29-30	1,052	81	31	73	50	1,287	4,942	3,803	2,881	1,389	582	561	232	104	23	17	14,534	
20-30	31,065	2,241	979	1,159	578	36,022	109,395	89,071	65,245	31,399	14,822	8,631	5,973	2,375	695	457	328,063	
30-35	3,630	246	132	340	237	4,585	17,063	13,016	10,176	4,562	2,014	1,954	651	262	96	66	49,860	
35-40	1,690	126	62	307	215	2,400	8,808	6,851	5,580	2,536	1,058	999	395	130	34	31	26,422	
40-45	1,115	77	33	228	163	1,616	5,509	4,247	3,461	1,544	663	621	229	101	31	25	16,431	
45-50	652	45	16	196	175	1,084	3,565	2,719	2,276	1,077	439	386	174	63	20	9	10,728	
30-50	7,087	494	243	1,071	790	9,685	34,945	26,833	21,493	9,719	4,174	3,960	1,449	556	181	131	103,441	
Thousands																		
5-6	924	74	19	275	236	1,528	4,637	3,329	2,861	1,412	585	453	193	71	16	7	13,564	
6-7	570	40	15	220	175	1,020	2,611	2,008	1,702	806	355	242	118	52	10	3	7,907	
7-8	401	29	17	171	135	753	1,823	1,240	1,173	563	235	168	88	29	6	10	5,335	
8-9	233	23	5	123	104	488	1,212	759	788	398	149	119	52	27	8	5	3,517	
9-10	167	12	6	116	107	408	935	615	558	298	135	89	51	13	3	3	2,700	
5-10	2,295	178	62	905	757	4,197	11,218	7,951	7,082	3,477	1,459	1,071	502	192	43	28	33,023	
10-15	404	38	13	330	310	1,095	2,156	1,365	1,255	732	258	186	99	38	15	8	6,112	
15-20	196	16	9	183	146	550	686	378	392	210	97	48	28	15	8	2	1,864	
20-25	84	6	2	110	83	285	290	199	161	82	42	31	12	9	1	1	828	
10-25	684	60	24	623	539	1,930	3,132	1,942	1,808	1,024	397	265	139	62	24	11	8,804	
25-50	108	6	4	189	165	472	375	214	178	103	34	20	16	5	4	3	952	
50-100	35	1	1	80	47	164	96	36	29	14	5	5	5	2	1	1	193	
Over 100	14	—	—	20	12	46	16	4	5	7	2	1	1	—	1	1	38	
Over 25	157	7	5	289	224	682	487	254	212	124	41	26	22	7	5	5	1,183	
Total	312,530	15,208	6,665	8,317	3,959	346,679	372,490	280,504	200,836	95,533	33,092	13,953	24,426	9,447	2,665	1,394	1,034,340	
																	1,381,011	

TABLE F

1942 TAXATION YEAR—CANADA

NUMBER OF TAXPAYERS IN EACH INCOME CLASS
BY SEX, MARITAL STATUS, AND NUMBER OF DEPENDENTS

Income Class	FEMALES														
	SINGLE Taxed as Single			MARRIED Taxed as Single			Total Taxed as Single	MARRIED Taxed as Married			SINGLE Taxed as Married			Total Taxed as Married	Grand Total Females
	Dependents			Dependents				Dependents			Dependents				
	0	1	2+	0	1	2+		0	1	2+	0	1	2+		
\$ Hundreds															
Under 7	17,067	315	7	4,470	223	4	22,086	—	—	—	—	—	—	—	22,086
7-8	51,020	1,556	11	12,398	1,004	9	65,998	—	—	—	—	—	—	—	65,998
8-9	51,020	1,825	294	11,921	1,107	214	66,381	—	—	—	—	—	—	—	66,381
9-10	41,240	1,789	349	10,377	1,176	266	55,197	—	—	—	—	—	—	—	55,197
Under 10	160,347	5,485	661	39,166	3,510	493	209,662	—	—	—	—	—	—	—	209,662
10-11	30,375	1,474	277	8,086	977	243	41,432	—	—	—	—	—	—	—	41,432
11-12	22,056	1,250	226	5,955	789	214	30,490	—	—	—	—	—	—	—	30,490
12-13	17,141	1,003	204	4,497	614	235	23,694	355	113	64	2,135	494	80	3,241	26,935
13-14	11,468	726	145	2,958	446	181	15,924	296	125	57	1,854	461	78	2,871	18,795
14-15	8,477	594	129	1,980	311	117	11,608	219	69	47	1,406	342	83	2,166	13,774
15-16	6,537	448	78	1,478	250	96	8,887	197	77	59	1,271	327	82	2,013	10,900
16-17	4,629	296	50	980	151	57	6,163	171	58	42	932	282	49	1,534	7,697
17-18	3,838	242	42	723	123	30	4,998	133	45	48	826	220	52	1,324	6,322
18-19	2,747	171	31	572	98	50	3,669	108	50	40	623	165	49	1,035	4,704
19-20	2,084	136	23	392	60	35	2,730	102	42	42	435	116	32	769	3,499
10-20	109,352	6,340	1,205	27,621	3,819	1,258	149,595	1,581	579	399	9,482	2,407	505	14,953	164,548
20-21	1,704	106	19	386	58	28	2,301	79	48	34	408	110	33	712	3,013
21-22	1,438	90	21	275	44	18	1,886	59	23	31	365	77	15	570	2,456
22-23	1,076	54	10	252	34	12	1,438	56	30	29	253	57	23	448	1,886
23-24	855	53	17	190	29	18	1,162	59	21	27	184	52	18	361	1,523
24-25	760	41	13	203	25	23	1,069	51	24	23	164	58	21	341	1,410
25-26	619	41	6	175	14	18	873	49	20	17	117	32	14	249	1,122
26-27	584	29	4	172	25	17	831	45	21	21	141	30	10	268	1,099
27-28	545	30	8	130	31	4	748	31	19	16	86	26	10	188	936
28-29	390	16	2	120	22	11	561	27	12	17	95	29	15	195	756
29-30	386	12	2	118	22	6	546	27	16	16	81	20	11	171	717
20-30	8,357	472	102	2,021	308	155	11,415	483	234	231	1,894	491	170	3,503	14,918
30-35	1,363	59	27	455	66	48	2,018	109	44	64	295	88	49	649	2,667
35-40	746	37	9	312	41	26	1,171	74	38	45	170	48	29	404	1,575
40-45	558	25	2	253	40	39	917	55	29	21	121	38	26	290	1,207
45-50	372	7	5	194	24	23	625	41	16	25	83	25	18	208	833
30-50	3,039	128	43	1,214	171	136	4,731	279	127	155	669	199	122	1,551	6,282
Thousands															
5-6	502	23	5	249	42	35	856	62	31	34	92	50	32	301	1,157
6-7	381	12	3	167	23	16	602	26	7	15	67	30	11	156	758
7-8	254	8	5	103	19	32	421	22	13	9	47	17	13	121	542
8-9	164	2	—	106	14	17	303	17	7	6	38	11	11	90	393
9-10	135	7	—	83	8	8	241	13	2	3	12	6	9	45	286
5-10	1,436	52	13	708	106	108	2,423	140	60	67	256	114	76	713	3,136
10-15	303	16	6	219	43	46	633	30	9	12	61	20	16	148	781
15-20	144	6	1	115	15	14	295	6	1	6	27	6	6	52	347
20-25	93	3	—	59	8	7	170	4	—	1	3	2	2	12	182
10-25	540	25	7	393	66	67	1,098	40	10	19	91	28	24	212	1,310
25-50	102	4	2	82	15	23	228	4	—	4	12	3	4	27	255
50-100	42	2	—	27	3	7	81	1	3	2	4	1	1	12	93
Over 100	7	1	—	6	1	1	16	1	1	—	1	1	1	5	21
Over 25	151	7	2	115	19	31	325	6	4	6	17	5	6	44	369
Total	283,222	12,509	2,033	71,238	7,999	2,248	379,249	2,529	1,014	877	12,409	3,244	903	20,976	400,225

1946 TAXATION YEAR—PRELIMINARY ESTIMATE

It is realized that the 1942 figures as given in the earlier tables are of little value in examining the current field of personal income taxes. Therefore, as in the case of the past two years, there is provided in Table G an estimate of the number of taxpayers, total income, and total tax payable in respect of the 1946 Taxation or calendar year. These estimates are made prior to the actual filing of 1946 tax returns and are of course subject to a margin of error.

Basis of Estimate—The central core of the estimate is the volume of revenue currently arising out of the 1946 income tax structure. Having estimated this figure on an annual basis from the known monthly collections, all related estimates such as the number of taxpayers and their total income are computed on the basis of past experience. Thus, in February of 1947 it was estimated that collections for the 1946 Taxation Year would total \$661,586,000, but the number of taxpayers who were contributing to this total were not known nor was their total income. On the basis of past records, however, a distribution of one million taxpayers by marital status, dependents and income levels was established and by applying 1946 tax rates to this distribution the total tax payable by a million taxpayers in 1946 was derived.

Comparison of this figure with the previously estimated collections indicated the number of taxpayers expected for 1946. Their apportionment among the various income classes was made on the basis of past experience.

Tax Payable Excludes Family Allowance Recovery—

The estimated tax payable as shown in Table G for each class of taxpayer takes cognizance of the 16% tax reduction applicable to that year, but does not include the recovery of Family Allowance payments. The Family Allowance Recoveries are estimated at \$37,163,000 divided as follows by dependent status.

Dependent Status	Estimated Family Allowance Recovery
Single—One dependent	\$ 1,355,000
Single—Two or more dependents	1,149,000
Married—One dependent	8,504,000
Married—Two dependents	12,279,000
Married—Three dependents	8,917,000
Married—Four dependents	1,904,000
Married—Five dependents	1,528,000
Married—Six or more dependents	1,527,000
Estimated total recovery	37,163,000
Add: Tax collectible per Table G	624,423,000
Estimated total Collections 1946 Taxation Year . . .	<u>\$661,586,000</u>

TABLE G

1946 TAXATION YEAR—CANADA

ESTIMATED DISTRIBUTION OF TAXPAYERS, INCOME, AND REVENUE
BY INCOME CLASS AND BY MARITAL STATUS AND DEPENDENTS

ALL TAXPAYERS					SINGLE NO DEPENDENTS					SINGLE ONE DEPENDENT				
Income Class	No. of Tax- payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax- payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax- payers	Total Income	Total Tax	Aver'g Tax
Hundreds		(000)	(000)		Hundreds		(000)	(000)		Hundreds		(000)	(000)	
Below \$7	50,300	\$33,701	\$ 302	\$ 6	Below \$7	49,200	\$32,964	\$ 295	\$ 6	Below \$7	1,100	\$ 737	\$ 7	\$ 6
7-8	136,000	102,000	3,198	24	7-8	131,300	98,475	3,151	24	7-8	4,700	3,525	47	10
8-9	136,900	116,229	6,323	46	8-9	130,200	110,540	6,250	48	8-9	5,500	4,670	72	13
9-10	119,800	113,571	7,310	61	9-10	112,500	106,650	7,200	64	9-10	5,800	5,499	104	18
Below 10	443,000	365,501	17,133	39	Below 10	423,200	348,629	16,896	40	Below 10	17,100	14,431	230	13
10-11	98,800	103,543	8,252	84	10-11	91,700	96,102	8,070	88	10-11	5,100	5,345	168	33
11-12	81,200	93,218	8,631	106	11-12	75,000	86,100	8,400	112	11-12	4,500	5,166	216	48
12-13	169,400	211,412	10,157	60	12-13	63,700	79,498	8,663	136	12-13	4,100	5,117	267	65
13-14	156,400	210,827	11,518	74	13-14	49,700	66,996	8,151	164	13-14	3,400	4,583	275	81
14-15	149,800	216,910	12,717	85	14-15	40,100	58,065	7,619	190	14-15	2,800	4,054	272	97
15-16	148,800	230,343	14,705	99	15-16	35,200	54,490	7,533	214	15-16	2,500	3,870	288	115
16-17	145,775	240,237	15,282	105	16-17	27,500	45,320	6,600	240	16-17	2,000	3,296	280	140
17-18	132,900	232,309	15,799	119	17-18	23,500	41,078	6,298	268	17-18	1,700	2,972	289	170
18-19	124,075	229,290	16,769	135	18-19	19,300	35,666	6,022	312	18-19	1,400	2,587	298	213
19-20	106,900	208,241	16,386	153	19-20	14,900	29,025	5,126	344	19-20	1,200	2,338	290	242
20-21	1,314,050	1,976,330	130,216	99	20-21	440,600	592,340	72,482	165	20-21	28,700	39,328	2,643	92
21-22	102,300	209,511	17,408	170	21-22	13,200	27,034	4,950	375	21-22	1,000	2,048	273	273
22-23	87,275	187,466	16,551	190	22-23	10,600	22,769	4,304	406	22-23	800	1,718	238	297
23-24	75,150	168,935	15,704	209	23-24	8,300	18,658	3,627	437	23-24	700	1,574	229	327
24-25	62,100	145,811	14,358	231	24-25	6,700	15,732	3,129	467	24-25	600	1,409	214	350
25-26	53,475	130,906	13,518	253	25-26	5,800	14,198	2,894	499	25-26	500	1,224	193	386
26-27	43,550	110,921	11,906	273	26-27	4,500	11,462	2,381	529	26-27	350	891	146	416
27-28	37,565	99,435	11,151	297	27-28	3,900	10,323	2,180	559	27-28	300	794	134	447
28-29	30,900	84,882	10,007	324	28-29	3,200	8,790	1,891	591	28-29	275	755	131	477
29-30	26,755	76,173	9,423	352	29-30	2,700	7,687	1,693	627	29-30	250	712	127	508
30-31	23,755	70,004	9,084	382	30-31	2,400	7,073	1,582	659	30-31	200	589	109	545
31-32	542,825	1,284,044	129,110	238	31-32	61,300	143,726	28,631	467	31-32	4,975	11,714	1,794	360
32-33	81,200	262,276	37,174	458	32-33	8,300	26,809	6,424	774	32-33	700	2,261	450	643
33-34	43,250	161,107	26,108	604	33-34	4,400	16,390	4,198	954	33-34	450	1,676	370	822
34-35	124,450	423,383	63,282	508	34-35	12,700	43,199	10,622	836	34-35	1,150	3,937	820	713
35-36	27,600	117,024	21,353	774	35-36	3,200	13,568	3,763	1,176	35-36	325	1,378	329	1,012
36-37	18,140	85,895	16,982	936	36-37	2,100	9,944	2,843	1,354	36-37	225	1,065	259	1,149
37-38	45,740	202,919	38,335	838	37-38	5,300	23,512	6,606	1,246	37-38	550	2,443	588	1,069
38-39	23,235	126,284	28,319	1,219	38-39	2,800	15,218	4,606	1,645	38-39	350	1,902	509	1,453
39-40	13,895	89,624	21,780	1,567	39-40	1,920	12,384	3,951	2,058	39-40	210	1,355	454	2,164
40-41	9,500	70,778	18,612	1,959	40-41	1,330	9,909	3,342	2,513	40-41	160	1,192	369	2,308
41-42	6,320	53,406	14,810	2,343	41-42	890	7,521	2,531	2,844	41-42	120	1,014	322	2,681
42-43	4,820	45,791	13,545	2,810	42-43	710	6,745	2,519	3,548	42-43	90	855	284	3,150
43-44	57,770	385,883	97,066	1,680	43-44	7,650	51,777	16,949	2,215	43-44	930	6,318	1,938	2,084
44-45	10,305	118,509	42,249	4,100	44-45	1,600	18,400	7,866	4,916	44-45	300	3,450	1,405	4,683
45-46	3,535	60,715	24,889	7,040	45-46	800	13,740	6,251	7,814	45-46	120	2,061	916	7,637
46-47	1,650	36,631	16,324	9,893	46-47	450	9,990	4,876	10,836	46-47	75	1,665	775	10,334
47-48	15,490	215,855	83,462	5,388	47-48	2,850	42,130	18,993	6,664	47-48	495	7,176	3,096	6,255
48-49	1,900	62,700	32,073	16,880	48-49	550	18,150	10,250	18,636	48-49	110	3,630	1,993	18,120
49-50	475	30,875	18,232	38,380	49-50	200	13,000	8,276	41,378	49-50	25	1,625	955	38,183
Over 50	109	19,626	15,514	142,330	Over 50	50	9,600	7,200	144,000	Over 50	8	1,536	1,150	143,800
Over 25	2,484	113,201	65,819	26,497	Over 25	800	40,750	25,726	32,157	Over 25	143	6,791	4,098	28,657
TOTAL	2,545,809	4,967,116	624,423	245	TOTAL	954,400	1,286,063	196,905	206	TOTAL	54,043	92,138	15,207	281

TABLE G—(Cont'd.)

1946 TAXATION YEAR—CANADA

ESTIMATED DISTRIBUTION OF TAXPAYERS, INCOME, AND REVENUE
BY INCOME CLASS AND BY MARITAL STATUS AND DEPENDENTS

SINGLE TWO OR MORE DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds		(000)	(000)	
Below \$7				
7-8				
8-9	1,200	\$ 1,019	\$ 1	\$ 1
9-10	1,500	1,422	6	4
Below 10	2,700	2,441	7	3
10-11	2,000	2,096	14	7
11-12	1,700	1,952	15	9
12-13	1,600	1,997	32	20
13-14	1,400	1,887	45	32
14-15	1,200	1,738	59	49
15-16	1,000	1,548	64	64
16-17	875	1,442	71	81
17-18	700	1,224	67	96
18-19	675	1,247	82	121
19-20	600	1,169	82	137
10-20	11,750	16,300	531	45
20-21	450	922	68	151
21-22	400	859	72	179
22-23	300	674	59	198
23-24	250	587	54	214
24-25	200	490	47	237
25-26	150	382	40	268
26-27	125	331	36	284
27-28	110	302	34	312
28-29	100	285	34	338
29-30	90	265	34	378
20-30	2,175	5,097	478	220
30-35	475	1,534	223	470
35-40	300	1,118	194	648
30-40	775	2,652	417	538
40-45	225	954	186	827
45-50	190	900	203	1,067
40-50	415	1,854	389	937
Thousands				
5-6	275	1,495	344	1,250
6-7	190	1,226	318	1,672
7-8	190	1,416	382	2,013
8-9	115	972	285	2,480
9-10	115	1,093	330	2,869
5-10	885	6,202	1,659	1,875
10-15	300	3,450	1,286	4,287
15-20	140	2,405	1,021	7,295
20-25	60	1,332	587	9,786
10-25	500	7,187	2,894	5,788
25-50	150	4,950	2,556	17,042
50-100	40	2,600	1,427	35,685
Over 100	9	1,728	1,292	143,500
Over 25	199	9,278	5,275	26,508
TOTAL	19,399	51,011	11,650	601

MARRIED NO DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds		(000)	(000)	
Below \$7				
7-8				
8-9				
9-10				
Below 10				
10-11				
11-12				
12-13	47,000	\$58,656	\$ 611	\$ 13
13-14	47,300	63,760	1,892	40
14-15	46,800	67,766	3,182	68
15-16	46,600	72,137	4,520	97
16-17	45,700	75,314	5,301	116
17-18	40,400	70,619	5,373	133
18-19	38,200	70,594	5,768	151
19-20	33,300	64,868	5,861	176
10-20	345,300	543,714	32,508	94
20-21	31,300	64,102	6,354	203
21-22	27,100	58,211	6,233	230
22-23	23,100	51,928	5,983	259
23-24	19,500	45,786	5,577	286
24-25	16,600	40,637	5,229	315
25-26	13,200	33,620	4,580	347
26-27	11,400	30,176	4,241	372
27-28	9,500	26,097	3,819	402
28-29	8,300	23,630	3,611	435
29-30	7,600	22,397	3,534	465
20-30	167,600	396,584	49,161	293
30-35	25,600	82,688	13,952	545
35-40	13,400	49,915	9,407	702
30-40	39,000	132,603	23,359	599
40-45	8,400	35,616	7,291	868
45-50	5,500	26,043	5,731	1,042
40-50	13,900	61,659	13,022	937
Thousands				
5-6	7,000	38,045	9,870	1,410
6-7	4,000	25,800	6,644	1,661
7-8	2,800	20,860	5,796	2,070
8-9	1,900	16,055	4,693	2,470
9-10	1,400	13,300	4,059	2,899
5-10	17,100	114,060	31,062	1,816
10-15	3,100	35,650	12,791	4,126
15-20	1,000	17,175	7,001	7,001
20-25	400	8,880	3,894	9,736
10-25	4,500	61,705	23,686	5,263
25-50	450	14,850	7,360	16,355
50-100	110	7,150	4,230	38,450
Over 100	20	3,220	2,800	140,000
Over 25	580	25,220	14,390	24,810
TOTAL	587,980	1,335,545	187,188	318

MARRIED ONE DEPENDENT				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds		(000)	(000)	
Below \$7				
7-8				
8-9				
9-10				
Below 10				
10-11				
11-12				
12-13	28,000	\$34,944	\$ 364	\$ 13
13-14	28,700	38,688	832	29
14-15	30,400	44,019	1,155	38
15-16	32,100	49,691	1,733	54
16-17	32,900	54,219	2,336	71
17-18	30,600	53,489	2,693	88
18-19	29,300	54,146	3,135	107
19-20	25,800	50,258	3,225	125
10-20	237,800	379,454	15,473	65
20-21	24,700	50,586	3,557	144
21-22	21,000	45,108	3,381	161
22-23	18,300	41,138	3,294	180
23-24	15,000	35,220	2,955	197
24-25	12,900	31,579	2,799	217
25-26	10,700	27,253	2,525	236
26-27	9,300	24,617	2,437	262
27-28	7,500	20,603	2,183	290
28-29	6,500	18,506	2,100	323
29-30	5,600	16,503	1,977	351
20-30	131,500	311,113	27,208	207
30-35	19,000	61,370	8,322	438
35-40	10,000	37,250	5,910	591
30-40	29,000	98,620	14,232	492
40-45	6,300	26,712	4,744	753
45-50	4,000	18,940	3,668	922
40-50	10,300	45,652	8,412	819
Thousands				
5-6	5,000	27,175	5,785	1,157
6-7	3,000	19,350	4,590	1,530
7-8	1,875	13,969	3,576	1,908
8-9	1,150	9,718	2,652	2,306
9-10	900	8,550	2,435	2,705
5-10	11,925	78,762	19,038	1,596
10-15	1,900	21,850	7,539	3,963
15-20	525	9,017	3,574	6,821
20-25	275	6,105	2,604	9,487
10-25	2,700	36,972	13,717	5,081
25-50	250	8,250	3,926	15,700
50-100	40	2,600	1,293	65,000
Over 100	5	805	699	139,000
Over 25	295	11,655	5,918	26,508
TOTAL	423,520	962,228	103,998	244

TABLE G—(Cont'd.)

1946 TAXATION YEAR—CANADA

ESTIMATED DISTRIBUTION OF TAXPAYERS, INCOME, AND REVENUE
BY INCOME CLASS AND BY MARITAL STATUS AND DEPENDENTS

MARRIED TWO DEPENDENTS					MARRIED THREE DEPENDENTS					MARRIED FOUR DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds Below \$7		(000)	(000)		Hundreds Below \$7		(000)	(000)		Hundreds Below \$7		(000)	(000)	
7-8					7-8					7-8				
8-9					8-9					8-9				
9-10					9-10					9-10				
Below 10					Below 10					Below 10				
10-11					10-11					10-11				
11-12					11-12					11-12				
12-13	17,000	\$21,216	\$ 204	\$ 12	12-13	8,000	\$ 9,984	\$ 16	\$ 2	12-13				
13-14	17,500	235,90	298	17	13-14	8,400	11,323	25	3	13-14				
14-15	19,200	27,802	365	19	14-15	9,300	13,466	65	7	14-15				
15-16	21,100	32,663	464	22	15-16	10,300	15,944	103	10	15-16				
16-17	22,100	36,421	553	25	16-17	10,500	17,304	137	13	16-17	4,200	\$ 6,921	\$ 4	\$ 1
17-18	20,800	36,358	894	43	17-18	10,300	18,004	165	16	17-18	4,900	8,565	20	4
18-19	20,400	37,699	1,244	61	18-19	10,100	18,665	182	18	18-19	4,700	8,686	38	8
19-20	18,100	35,259	1,448	80	19-20	8,800	17,142	308	35	19-20	4,200	8,182	46	11
20-21	156,200	251,008	5,470	35	20-21	75,700	121,832	1,001	13	20-21	18,000	32,354	108	6
21-22	17,300	35,430	1,695	98	21-22	8,600	17,613	456	53	21-22	4,100	8,397	53	13
22-23	14,800	31,790	1,717	116	22-23	7,200	15,466	511	71	22-23	3,650	7,840	88	24
23-24	13,300	29,898	1,782	134	23-24	6,500	14,612	579	89	23-24	3,100	6,969	140	45
24-25	10,900	25,593	1,668	153	24-25	5,400	12,679	583	108	24-25	2,500	5,870	155	62
25-26	9,300	22,766	1,581	170	25-26	4,500	11,016	563	125	25-26	2,150	5,263	174	81
26-27	7,850	19,994	1,476	188	26-27	3,700	9,423	533	144	26-27	1,725	4,394	171	99
27-28	6,500	17,206	1,346	207	27-28	3,300	8,735	531	161	27-28	1,550	4,103	181	117
28-29	5,500	15,109	1,246	227	28-29	2,600	7,142	471	181	28-29	1,200	3,296	163	136
29-30	4,800	13,666	1,181	246	29-30	2,200	6,263	444	202	29-30	1,000	2,847	157	157
30-31	4,200	12,377	1,172	266	30-31	2,000	5,894	446	223	30-31	850	2,505	150	176
31-32	94,450	223,829	14,864	157	31-32	46,000	108,843	5,117	111	31-32	21,825	51,484	1,432	66
32-33	14,700	47,481	4,822	328	32-33	6,600	21,318	1,835	278	32-33	3,000	9,690	699	233
33-34	8,000	29,800	3,760	472	33-34	3,700	13,783	1,410	381	33-34	1,550	5,774	519	335
34-35	22,700	77,281	8,582	378	34-35	10,300	35,101	3,245	315	34-35	4,550	15,464	1,218	268
35-36	5,000	21,200	3,120	624	35-36	2,300	9,752	1,182	514	35-36	950	4,028	416	438
36-37	3,300	15,626	2,597	787	36-37	1,600	7,576	1,064	665	36-37	650	3,078	359	553
37-38	8,300	36,826	5,717	689	37-38	3,900	17,328	2,246	576	37-38	1,600	7,106	775	484
38-39	4,200	22,827	4,288	1,021	38-39	2,100	11,414	1,867	889	38-39	850	4,620	636	748
39-40	2,500	16,125	3,450	1,380	39-40	1,200	7,740	1,487	1,239	39-40	525	3,386	582	1,109
40-41	1,700	12,665	2,987	1,757	40-41	850	6,333	1,362	1,602	40-41	350	2,608	515	1,472
41-42	1,150	9,718	2,459	2,138	41-42	600	5,070	1,196	1,994	41-42	225	1,901	412	1,830
42-43	825	7,838	2,138	2,591	42-43	450	4,275	1,084	2,408	42-43	200	1,900	454	2,271
43-44	10,375	69,173	15,322	1,477	43-44	5,200	34,832	6,996	1,345	43-44	2,150	14,415	2,599	1,209
44-45	1,650	18,975	6,351	3,849	44-45	900	10,350	3,191	3,546	44-45	325	3,738	1,115	3,432
45-46	500	8,588	3,306	6,611	45-46	275	4,723	1,757	6,389	45-46	125	2,147	775	6,202
46-47	200	4,440	1,867	9,336	46-47	100	2,220	921	9,208	46-47	50	1,111	444	8,870
47-48	2,350	32,003	11,524	4,904	47-48	1,275	17,293	5,869	4,603	47-48	500	6,996	2,334	4,668
48-49	205	6,765	3,180	15,511	48-49	120	3,960	1,831	15,260	48-49	40	1,320	605	15,133
49-50	30	1,950	1,041	34,702	49-50	20	1,300	689	34,425	49-50	5	325	161	32,108
Over 50	6	966	838	139,700	Over 50	9	1,449	1,256	139,500	Over 50	2	322	279	139,300
Over 25	241	9,681	5,059	20,992	Over 25	149	6,709	3,776	25,342	Over 25	47	1,967	1,045	22,234
TOTAL	294,616	699,801	66,538	226	TOTAL	142,524	341,938	28,250	198	TOTAL	48,672	129,786	9,511	195

TABLE G—(Cont'd.)

1946 TAXATION YEAR—CANADA

ESTIMATED DISTRIBUTION OF TAXPAYERS, INCOME, AND REVENUE
BY INCOME CLASS AND BY MARITAL STATUS AND DEPENDENTS

MARRIED FIVE DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds		(000)	(000)	
Below \$7				
7- 9				
8- 9				
9-10				
Below 10				
10-11				
11-12				
12-13				
13-14				
14-15				
15-16				
16-17				
17-18				
18-19				
19-20				
10-20				
20-21	1,650	\$ 3,379	\$ 2	\$ 1
21-22	1,725	3,705	7	4
22-23	1,550	3,484	11	7
23-24	1,250	2,935	23	18
24-25	1,050	2,570	37	35
25-26	900	2,292	50	55
26-27	775	2,051	55	71
27-28	600	1,648	55	92
28-29	500	1,424	56	112
29-30	425	1,252	55	130
20-30	10,425	24,740	351	34
30-35	1,400	4,522	295	211
35-40	625	2,328	176	281
30-40	2,025	6,850	471	233
40-45	425	1,802	179	422
45-50	275	1,302	136	496
40-50	700	3,104	315	450
Thousands				
5- 6	300	1,631	197	658
6- 7	175	1,129	170	969
7- 8	130	969	171	1,314
8- 9	90	761	149	1,651
9-10	60	570	124	2,071
5-10	755	5,060	811	1,074
10-15	115	1,323	364	3,167
15-20	30	515	178	5,920
20-25	25	555	220	8,814
10-25	170	2,393	762	4,482
25-50	15	495	227	15,120
50-100	3	195	97	32,340
Over 100	—	—	—	—
Over 25	18	690	324	18,000
TOTAL	14,093	42,837	3,034	215

MARRIED SIX OR MORE DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds		(000)	(000)	
Below \$7				
7- 8				
8- 9				
9-10				
Below 10				
10-11				
11-12				
12-13				
13-14				
14-15				
15-16				
16-17				
17-18				
18-19				
19-20				
10-20				
20-21				
21-22				
22-23				
23-24				
24-25	475	\$ 1,163	\$ 1	\$ 1
25-26	475	1,210	4	9
26-27	415	1,099	10	23
27-28	415	1,140	14	36
28-29	405	1,153	20	50
29-30	390	1,149	25	64
20-30	2,575	6,914	74	29
30-35	1,425	4,603	152	107
35-40	825	3,073	164	199
30-40	2,250	7,676	316	140
40-45	475	2,014	143	302
45-50	300	1,421	122	408
40-50	775	3,435	265	342
Thousands				
5- 6	360	1,957	217	603
6- 7	175	1,129	134	768
7- 8	115	857	112	974
8- 9	80	676	111	1,389
9-10	70	665	118	1,692
5-10	800	5,284	692	865
10-15	115	1,323	341	2,964
15-20	20	344	110	5,495
20-25	15	333	136	9,035
10-25	150	2,000	587	3,913
25-50	10	330	145	14,495
50-100	2	130	63	31,416
Over 100	—	—	—	—
Over 25	12	460	208	17,333
TOTAL	6,562	25,769	2,142	326

APPENDIX TO SECTION III

**ANALYSIS OF THE COMPULSORY SAVINGS FEATURE
IN THE INDIVIDUAL INCOME TAX STRUCTURE
1942 TAXATION YEAR**

ANALYSIS OF THE COMPULSORY SAVINGS FEATURE

IN THE INDIVIDUAL INCOME TAX STRUCTURE

1942 TAXATION YEAR

Introduction

In the Budget of June 23, 1942, presented by the Right Honourable J. L. Ilsley, then Minister of Finance, a new and unusual feature was embodied into the individual or personal income tax structure. It consisted of using the tax structure as a means of enforcing a minimum volume of annual personal savings during the most intensive years of the war.

The fiscal needs of the day required a substantial increase in the rates of individual income tax. But there was fear that such higher rates might result in decreased personal savings rather than in reduced personal expenditures or consumption. Furthermore, it was felt that an abrupt rise in taxes, particularly where it reveals itself in the last dollar earned, might dull the monetary incentive for harder and better work. The forced savings feature was introduced to alleviate these two possible contingencies. It reduced the possible temptation to meet the taxes of the day by cancelling or deferring established savings programmes. And it gave the prospective overtime worker the incentive that, despite a seemingly high tax on overtime work, a good portion of the tax would be repayable to him in more tranquil times. A third government consideration, but not a pressing one at the time, was the fact that the repayment of the liability would have a buoyant influence on the national economy at a period in the future when such a stimulus might be very welcome both to the country and the taxpayer.

These, then, were the reasons outlined in the budget Speech which prompted the introduction of the savings feature. The time for repayment of the 1942 liability is now approaching and this appendix is devoted to an analysis of how this feature has worked out in actual application.

The Plan in Brief and its Duration

Part of the tax payable was designated as the "Savings Portion" and each taxpayer was obliged to report the amount of his or her savings for the year along certain specified channels. If the amount of such established "Voluntary Savings" exceeded the savings portion then the taxpayer did not have to pay the savings portion of the tax. But to the extent that the voluntary savings fell short of this minimum savings requirement the tax was collectible. The amount thus collectible was identified as the "Refundable Portion" and became repayable to the taxpayer not later than two full government fiscal years after the termination of hostilities, together with interest at 2%.

The forced savings feature continued as part of the individual income tax structure for the 1943 and 1944 Taxation Years. Collection of the refundable portion was cancelled as of July 1, 1944, and the liability in respect of the full year 1944 was cut in half. It has been stated earlier in Section III that the entire tax liability for 1942 was reduced by 50%. This applied equally to the refundable portion and the life of the refundable portion feature may be summed up as follows, together with an indication of the liability created:

	Liability Created
1942 Taxation Year—Half rates . . .	\$ 59,608,000
1943 Taxation Year—Full rates . . .	150,000,000 (Est.)
1944 Taxation Year—Half rates . . .	80,000,000 (Est.)

The exact liability for each year which has been included in the Government's balance sheet differs slightly from the above figures due to: (a) A portion of the original liability has already been repaid to taxpayers who have passed the age of 65. (b) Adjustments to the original accounting liability which are not incorporated into the statistical tables appearing in this book.

The Savings Portion

As its name implies, the savings portion is a part of the total tax and cannot be separately calculated. The rates of tax payable in 1942 are given on page 100. Having determined the total tax, the savings portion is then the **smallest** of the following three quantities.

For Single Taxpayers	For Married Taxpayers
1. Half the total tax or	Half the total tax or
2. 8% of taxable income plus 1% for each full dependent or	10% of taxable income plus 1% for each full dependent or
3. \$800 plus \$100 for each full dependent	\$1,000 plus \$100 for each full dependent

For reasons outlined below, the amount of the savings portion as defined here has not been included in the accompanying tables. It can be derived from the tables, however, by adding together the voluntary savings and twice the refundable portion.

Voluntary Savings Offsets

As stated earlier, payment of the savings portion could be avoided by the taxpayer giving evidence in his tax return that voluntary savings by his own hand were made during the year in respect of any of the following types of contractual payments:

1. Payments into an approved employee's superannuation, retirement or pension fund.
2. Premiums on life insurance or annuity contracts.
3. Repayments of principal (not interest) on mortgages or agreements for sale.

The legal phrasing of the allowable offsets had the effect of restricting them to savings channels already established so that the tax could not be minimized by undertaking new contracts. It will also be noted that payments for the purchase of Victory Bonds or War Savings Certificates did not qualify as an offset to the savings portion.

The amount of the voluntary savings offsets has been tabulated but the amount recorded and tabulated in respect of each individual taxpayer was limited to the maximum allowable as an offset to the savings portion of the tax. Thus, a taxpayer may have saved \$200 through the approved channels but if his savings portion was \$100 then only \$100 would be recorded as his offset. Therefore, the figures do not reveal the total savings of all taxpayers through the approved channels. No separate record has been kept of savings as between pension payments, insurance, annuities or mortgage principal.

Subject to the preceding explanations, the average voluntary savings recorded for taxpayers in each province for 1942 compare as follows:

AVERAGE VOLUNTARY SAVINGS PER TAXPAYER—1942

	Single Males	Married Males	Single or Married Females
P.E. Island.....	\$52	\$126	\$38
Nova Scotia.....	37	96	38
New Brunswick.....	46	109	42
Quebec.....	45	114	31
Ontario.....	48	120	39
Manitoba.....	43	117	36
Saskatchewan.....	38	106	32
Alberta.....	34	99	33
British Columbia....	28	93	34
Canada.....	43	113	36

The Refundable Portion

The refundable portion consists of the savings portion less the voluntary savings and is described in the accompanying tables as "Balance payable as forced savings taxes levied in 1942 and repayable in 1948". Each taxpayer qualifying for a refundable portion received a certificate giving evidence of the amount of the Government's liability to the taxpayer.

The 50% Reduction of Tax in 1942

The 50% tax reduction for 1942 has created some difficulties in preparing the tables which follow. The net effect of the reduction was to cut the savings portion in half, the voluntary savings in half and the refundable portion in half. One of the purposes of these tables is to shed some light on the savings habits of a large portion of our population and, this being so, it was not considered advisable to cut these savings in half for the purely technical reasons applying to the year 1942. Therefore the voluntary savings are given at their full amount. The refundable portion, however, was left at its reduced amount because it would be most misleading to show a figure which was double the actual liability. The total of the voluntary savings at their full amount and the refundable portion at its reduced amount for 1942 is shown in the tables as "Savings Required by Government". This presents a truer and more understandable picture than to show the "Savings Portion" as defined in the Act either at the full amount or at the 50% reduction.

Number of Recipients

A great number of persons in the aggregate, but nevertheless a small percentage, had sufficient voluntary savings to fully cover the savings portion of their tax. Having escaped any liability for the savings tax they are consequently entitled to no repayment. The number of recipients in 1948 therefore falls short of the number of taxpayers in 1942.

A record has been maintained by the Department of the total number of taxpayers entitled to a refund but not in sufficient detail for the requirements of the following table which classifies the taxpayer by income class, sex and marital status. Resort was made to sampling to get the necessary details and the results from sampling 63,451 cases were applied equally to all provinces although there was evidence of slight variations from province to province. Figures on the number of recipients must therefore be regarded as an estimate.

**ANALYSIS OF FORCED SAVINGS TAX IN 1942
AND
THE RESULTING REFUNDABLE PORTION PAYABLE IN 1948**

ALL CANADA

Income Range of Taxpayers in 1942	Number of Taxpayers	Savings Required By Government Either Through Voluntary Savings or By Forced Savings Taxes		How Savings Requirement was Met				
		Total Amount	Average per Taxpayer	Voluntary Savings of Individuals—Such as Insurance, Mortgage or Pension Payments		Balance Payable as Forced Savings Taxes Levied in 1942 and Repayable in 1948		
				Total Amount	Average per Taxpayer	Total Amount	Number of Recipients	Average Repayment in 1948
Single Males —		(000)		(000)		(000)		
Below \$1,000	103,918	\$ 3,226	\$ 31	\$ 1,395	\$ 13	\$ 1,831	90,409	\$ 20
\$1,000 — 1,500	122,077	7,444	61	3,276	27	4,168	108,648	38
1,500 — 2,000	67,206	5,967	89	2,849	42	3,118	60,485	52
2,000 — 2,500	26,890	3,292	122	1,778	66	1,514	23,932	63
2,500 — 3,000	9,230	1,491	162	924	100	567	7,753	73
3,000 — 5,000	9,777	2,405	246	1,757	180	648	7,528	86
Over — 5,000	6,962	3,780	543	2,739	393	1,041	4,386	237
TOTAL SINGLE MALES	346,060	27,605	80	14,718	43	12,887	303,141	43
Married Males —								
\$1,200 — 1,500	197,357	6,957	35	5,222	26	1,735	108,546	16
1,500 — 2,000	363,088	29,129	80	21,345	59	7,784	232,376	33
2,000 — 2,500	228,850	32,211	141	23,535	103	8,676	164,772	53
2,500 — 3,000	99,213	20,433	206	15,238	154	5,195	74,410	70
3,000 — 5,000	103,441	33,654	325	26,424	255	7,230	72,408	100
Over — 5,000	43,010	30,838	717	24,839	578	5,999	26,666	225
TOTAL MARRIED MALES	1,034,959	153,222	148	116,603	113	36,619	679,178	54
Females—Single or Married —								
Below \$1,000	209,662	6,932	33	3,613	17	3,319	186,600	18
\$1,000 — 1,500	131,426	8,254	63	4,843	37	3,411	116,969	29
1,500 — 2,000	33,122	3,411	103	2,426	73	985	27,160	36
2,000 — 2,500	10,288	1,505	146	1,126	109	379	7,510	50
2,500 — 3,000	4,630	831	179	602	130	229	2,639	87
3,000 — 5,000	6,282	1,519	242	1,033	164	486	2,764	176
Over — 5,000	4,815	2,066	429	773	161	1,293	3,178	407
TOTAL FEMALES	400,225	24,518	61	14,416	36	10,102	346,820	29
GRAND TOTAL CANADA	1,781,244	205,345	115	145,737	82	59,608	1,329,139	45

PRINCE EDWARD ISLAND

Single Males —		(000)		(000)		(000)		
Below \$1,000	237	\$ 7	\$ 30	\$ 4	\$ 17	\$ 3	206	\$ 15
\$1,000 — 1,500	200	15	75	9	45	6	178	34
1,500 — 2,000	67	7	104	5	75	2	60	33
2,000 — 2,500	36	5	139	4	111	1	32	31
2,500 — 3,000	19	3	158	2	105	1	16	62
3,000 — 5,000	16	3	188	2	125	1	12	83
Over — 5,000	18	8	444	5	278	3	11	273
TOTAL SINGLE MALES	593	48	81	31	52	17	515	33
Married Males —								
\$1,200 — 1,500	581	18	31	15	26	3	319	9
1,500 — 2,000	637	48	75	40	63	8	407	20
2,000 — 2,500	374	56	150	45	120	11	269	41
2,500 — 3,000	235	48	204	40	170	8	176	45
3,000 — 5,000	277	91	329	76	274	15	194	77
Over — 5,000	128	85	664	66	516	19	79	240
TOTAL MARRIED MALES	2,232	346	155	282	126	64	1,444	44
Females—Single or Married —								
Below \$1,000	432	14	32	10	23	4	384	10
\$1,000 — 1,500	205	13	63	9	44	4	182	22
1,500 — 2,000	72	7	97	5	69	2	59	34
2,000 — 2,500	22	3	136	2	91	1	16	63
2,500 — 3,000	9	2	222	1	111	1	5	200
3,000 — 5,000	16	3	188	2	125	1	7	143
Over — 5,000	8	2	250	—	—	2	5	400
TOTAL FEMALES	764	44	58	29	38	15	658	23
GRAND TOTAL PRINCE EDWARD ISLAND	3,589	438	122	342	95	96	2,617	37

**ANALYSIS OF FORCED SAVINGS TAX IN 1942
AND
THE RESULTING REFUNDABLE PORTION PAYABLE IN 1948**

NOVA SCOTIA								
Income Range of Taxpayers in 1942	Number of Taxpayers	Savings Required By Government Either Through Voluntary Savings or By Forced Savings Taxes		How Savings Requirement was Met				
		Total Amount	Average per Taxpayer	Total Amount	Average per Taxpayer	Total Amount	Number of Recipients	Average Repayment in 1948
Single Males —		(000)		(000)		(000)		
Below \$1,000.....	5,230	\$ 157	\$ 30	\$ 60	\$ 11	\$ 97	4,550	\$ 21
\$1,000 — 1,500.....	6,552	385	59	160	24	225	5,831	39
1,500 — 2,000.....	3,069	274	89	130	42	144	2,762	52
2,000 — 2,500.....	1,095	135	123	75	68	60	974	62
2,500 — 3,000.....	372	66	177	45	121	21	312	67
3,000 — 5,000.....	360	89	247	65	181	24	277	87
Over — 5,000.....	254	131	516	95	374	36	160	225
TOTAL SINGLE MALES.....	16,932	1,237	73	630	37	607	14,866	41
Married Males —								
\$1,200 — 1,500.....	9,464	285	30	204	22	81	5,205	16
1,500 — 2,000.....	15,146	1,065	70	743	49	322	9,693	33
2,000 — 2,500.....	8,402	1,100	131	782	93	318	6,049	53
2,500 — 3,000.....	3,845	765	199	559	145	206	2,884	71
3,000 — 5,000.....	3,937	1,238	314	948	241	290	2,756	105
Over — 5,000.....	1,583	1,077	680	822	519	255	981	260
TOTAL MARRIED MALES.....	42,377	5,530	130	4,058	96	1,472	27,568	53
Females—Single or Married —								
Below \$1,000.....	5,855	192	33	108	18	84	5,211	16
\$1,000 — 1,500.....	3,569	233	65	151	42	82	3,176	26
1,500 — 2,000.....	974	100	103	71	73	29	799	36
2,000 — 2,500.....	313	45	144	32	102	13	228	57
2,500 — 3,000.....	169	28	166	19	112	9	96	94
3,000 — 5,000.....	200	46	230	29	145	17	88	193
Over — 5,000.....	126	53	421	21	167	32	83	385
TOTAL FEMALES.....	11,206	697	62	431	38	266	9,681	27
GRAND TOTAL NOVA SCOTIA.....	70,515	7,464	106	5,119	73	2,345	52,115	45

NEW BRUNSWICK								
Single Males —		(000)		(000)		(000)		
Below \$1,000.....	2,770	\$ 88	\$ 32	\$ 40	\$ 14	\$ 48	2,410	\$ 20
\$1,000 — 1,500.....	2,567	161	63	84	33	77	2,285	34
1,500 — 2,000.....	1,116	109	98	66	59	43	1,004	43
2,000 — 2,500.....	436	57	131	37	85	20	388	52
2,500 — 3,000.....	135	23	170	17	126	6	113	53
3,000 — 5,000.....	183	47	257	37	202	10	141	71
Over — 5,000.....	165	79	479	56	339	23	104	221
TOTAL SINGLE MALES.....	7,372	564	77	337	46	227	6,445	35
Married Males —								
\$1,200 — 1,500.....	5,266	178	34	142	27	36	2,896	12
1,500 — 2,000.....	7,608	586	77	456	60	130	4,869	27
2,000 — 2,500.....	4,682	647	138	492	105	155	3,371	46
2,500 — 3,000.....	2,347	485	207	375	160	110	1,760	63
3,000 — 5,000.....	2,472	790	320	623	252	167	1,730	97
Over — 5,000.....	846	569	672	444	525	125	525	238
TOTAL MARRIED MALES.....	23,221	3,255	140	2,532	109	723	15,151	48
Females—Single or Married —								
Below \$1,000.....	3,731	127	34	81	22	46	3,320	14
\$1,000 — 1,500.....	2,072	141	68	99	48	42	1,844	23
1,500 — 2,000.....	623	64	103	48	77	16	511	31
2,000 — 2,500.....	211	30	142	21	100	9	154	58
2,500 — 3,000.....	102	19	186	14	137	5	58	86
3,000 — 5,000.....	142	33	232	22	155	11	62	177
Over — 5,000.....	73	27	370	6	82	21	48	437
TOTAL FEMALES.....	6,954	441	63	291	42	150	5,997	25
GRAND TOTAL NEW BRUNSWICK.....	37,547	4,260	113	3,160	84	1,100	27,593	40

**ANALYSIS OF FORCED SAVINGS TAX IN 1942
AND
THE RESULTING REFUNDABLE PORTION PAYABLE IN 1948**

QUEBEC								
Income Range of Taxpayers in 1942	Number of Taxpayers	Savings Required By Government Either Through Voluntary Savings or By Forced Savings Taxes		How Savings Requirement was Met				
		Total Amount	Average per Taxpayer	Voluntary Savings of Individuals—Such as Insurance, Mortgage or Pension Payments		Balance Payable as Forced Savings Taxes Levied in 1942 and Repayable in 1948		
		(000)		Total Amount	Average per Taxpayer	Total Amount	Number of Recipients	Average Repayment in 1948
Single Males —				(000)		(000)		
Below \$1,000	30,235	\$ 955	\$ 32	\$ 443	\$ 15	\$ 512	26,304	\$ 19
\$1,000 — 1,500	33,267	2,043	61	989	30	1,054	29,607	36
1,500 — 2,000	16,505	1,500	91	777	47	723	14,854	49
2,000 — 2,500	6,254	789	126	447	71	342	5,566	61
2,500 — 3,000	2,279	380	167	235	103	145	1,914	76
3,000 — 5,000	2,602	654	251	478	184	176	2,003	88
Over — 5,000	2,009	1,115	555	790	393	325	1,266	257
TOTAL SINGLE MALES	93,151	7,436	80	4,159	45	3,277	81,514	40
Married Males —								
\$1,200 — 1,500	49,631	1,753	35	1,418	29	335	27,297	12
1,500 — 2,000	81,596	6,204	76	4,672	57	1,532	52,221	29
2,000 — 2,500	49,046	6,585	134	4,844	99	1,741	35,313	49
2,500 — 3,000	22,413	4,372	195	3,194	143	1,178	16,810	70
3,000 — 5,000	25,310	8,136	321	6,222	246	1,914	17,717	108
Over — 5,000	11,919	8,807	739	7,108	596	1,699	7,390	230
TOTAL MARRIED MALES	239,915	35,857	149	27,458	114	8,399	156,748	54
Females—Single or Married —								
Below \$1,000	51,511	1,608	31	807	16	801	45,845	17
\$1,000 — 1,500	31,399	1,845	59	968	31	877	27,945	31
1,500 — 2,000	7,460	713	96	447	60	266	6,117	43
2,000 — 2,500	2,129	292	137	192	90	100	1,554	64
2,500 — 3,000	982	173	176	115	117	58	560	104
3,000 — 5,000	1,462	363	248	236	161	127	643	197
Over — 5,000	1,465	633	432	212	145	421	967	435
TOTAL FEMALES	96,408	5,627	58	2,977	31	2,650	83,631	32
GRAND TOTAL QUEBEC	429,474	48,920	114	34,594	81	14,326	321,893	45

ONTARIO								
Single Males —		(000)		(000)		(000)		
Below \$1,000	37,407	\$ 1,201	\$ 32	\$ 537	\$ 14	\$ 664	32,544	\$ 20
\$1,000 — 1,500	49,290	3,069	62	1,384	28	1,685	43,868	38
1,500 — 2,000	28,617	2,563	90	1,244	43	1,319	25,755	51
2,000 — 2,500	11,678	1,431	123	779	67	652	10,393	63
2,500 — 3,000	4,005	652	163	421	105	231	3,364	69
3,000 — 5,000	4,280	1,086	254	827	193	259	3,296	79
Over — 5,000	3,299	1,854	562	1,400	424	454	2,078	218
TOTAL SINGLE MALES	138,576	11,856	86	6,592	48	5,264	121,298	43
Married Males —								
\$1,200 — 1,500	78,479	2,952	38	2,247	29	705	43,163	16
1,500 — 2,000	163,618	13,740	84	10,233	63	3,507	104,715	33
2,000 — 2,500	109,116	15,728	144	11,655	107	4,073	78,563	52
2,500 — 3,000	46,192	9,743	211	7,395	160	2,348	34,644	68
3,000 — 5,000	46,527	15,447	332	12,439	267	3,008	32,569	92
Over — 5,000	19,342	14,070	727	11,574	598	2,496	11,992	208
TOTAL MARRIED MALES	463,274	71,680	155	55,543	120	16,137	305,646	53
Females—Single or Married —								
Below \$1,000	104,160	3,578	34	1,911	18	1,667	92,702	18
\$1,000 — 1,500	71,181	4,572	64	2,741	39	1,831	63,351	29
1,500 — 2,000	17,800	1,869	105	1,360	76	509	14,596	35
2,000 — 2,500	5,743	865	151	677	118	188	4,192	45
2,500 — 3,000	2,461	448	182	336	137	112	1,403	80
3,000 — 5,000	3,309	805	243	573	173	232	1,456	159
Over — 5,000	2,433	1,052	432	424	174	628	1,606	391
TOTAL FEMALES	207,087	13,189	64	8,022	39	5,167	179,306	29
GRAND TOTAL ONTARIO	808,937	96,725	119	70,157	87	26,568	606,250	44

**ANALYSIS OF FORCED SAVINGS TAX IN 1942
AND
THE RESULTING REFUNDABLE PORTION PAYABLE IN 1948**

MANITOBA								
Income Range of Taxpayers in 1942	Number of Taxpayers	Savings Required By Government Either Through Voluntary Savings or By Forced Savings Taxes		How Savings Requirement was Met				
		Total Amount	Average per Taxpayer	Voluntary Savings of Individuals—Such as Insurance, Mortgage or Pension Payments		Balance Payable as Forced Savings Taxes Levied in 1942 and Repayable in 1948		
		(000)		Total Amount	Average per Taxpayer	Total Amount	Number of Recipients	Average Repayment in 1948
Single Males —								
Below \$1,000	6,033	\$ 182	\$ 30	\$ 80	\$ 13	\$ 102	5,248	\$ 19
\$1,000 — 1,500	5,413	335	62	155	29	180	4,817	37
1,500 — 2,000	2,678	251	94	143	53	108	2,410	45
2,000 — 2,500	1,094	144	132	94	86	50	974	51
2,500 — 3,000	322	58	180	43	134	15	270	56
3,000 — 5,000	418	102	244	78	187	24	322	75
Over — 5,000	267	147	551	111	416	36	168	214
TOTAL SINGLE MALES	16,225	1,219	75	704	43	515	14,209	36
Married Males —								
\$1,200 — 1,500	13,428	451	34	335	25	116	7,385	16
1,500 — 2,000	21,428	1,790	84	1,377	64	413	13,714	30
2,000 — 2,500	11,916	1,814	152	1,438	121	376	8,579	44
2,500 — 3,000	4,599	1,026	223	831	181	195	3,449	57
3,000 — 5,000	5,382	1,827	339	1,521	283	306	3,767	81
Over — 5,000	2,364	1,707	722	1,426	603	281	1,466	192
TOTAL MARRIED MALES	59,117	8,615	146	6,928	117	1,687	38,360	44
Females—Single or Married —								
Below \$1,000	11,399	360	32	189	17	171	10,145	17
\$1,000 — 1,500	5,424	354	65	230	42	124	4,827	26
1,500 — 2,000	1,538	170	111	134	87	36	1,261	29
2,000 — 2,500	462	71	154	58	126	13	337	39
2,500 — 3,000	193	37	192	30	155	7	110	64
3,000 — 5,000	221	53	240	34	154	19	97	196
Over — 5,000	123	59	480	26	211	33	81	407
TOTAL FEMALES	19,360	1,104	57	701	36	403	16,858	24
GRAND TOTAL MANITOBA	94,702	10,938	115	8,333	88	2,605	69,427	38

SASKATCHEWAN								
Single Males —								
Below \$1,000	3,348	\$ 100	\$ 30	\$ 41	\$ 12	\$ 59	2,913	\$ 20
\$1,000 — 1,500	2,873	175	61	79	27	96	2,557	38
1,500 — 2,000	1,407	128	91	71	50	57	1,266	45
2,000 — 2,500	583	76	130	48	82	28	519	54
2,500 — 3,000	227	36	159	24	106	12	191	63
3,000 — 5,000	235	56	238	40	170	16	181	88
Over — 5,000	104	48	462	33	317	15	65	231
TOTAL SINGLE MALES	8,777	619	70	336	38	283	7,692	37
Married Males —								
\$1,200 — 1,500	7,297	217	30	150	21	67	4,013	17
1,500 — 2,000	11,562	874	76	646	56	228	7,400	31
2,000 — 2,500	6,599	944	143	723	110	221	4,751	47
2,500 — 3,000	3,272	697	213	537	164	160	2,454	65
3,000 — 5,000	3,906	1,244	318	972	249	272	2,734	99
Over — 5,000	1,051	700	666	543	517	157	652	241
TOTAL MARRIED MALES	33,687	4,676	139	3,571	106	1,105	22,004	50
Females—Single or Married —								
Below \$1,000	6,848	218	32	118	17	100	6,095	16
\$1,000 — 1,500	2,795	177	63	111	40	66	2,487	27
1,500 — 2,000	695	74	106	57	82	17	570	30
2,000 — 2,500	178	25	140	18	101	7	130	54
2,500 — 3,000	93	17	183	12	129	5	53	94
3,000 — 5,000	111	28	252	20	180	8	49	163
Over — 5,000	39	16	410	8	205	8	26	308
TOTAL FEMALES	10,759	555	52	344	32	211	9,410	22
GRAND TOTAL SASKATCHEWAN	53,223	5,850	110	4,251	80	1,599	39,106	41

**ANALYSIS OF FORCED SAVINGS TAX IN 1942
AND
THE RESULTING REFUNDABLE PORTION PAYABLE IN 1948**

ALBERTA

Income Range of Taxpayers in 1942	Number of Taxpayers	Savings Required By Government Either Through Voluntary Savings or By Forced Savings Taxes		How Savings Requirement was Met				
		Total Amount	Average per Taxpayer	Voluntary Savings of Individuals—Such as Insurance, Mortgage or Pension Payments		Balance Payable as Forced Savings Taxes Levied in 1942 and Repayable in 1948		
				Total Amount	Average per Taxpayer	Total Amount	Number of Recipients	Average Repayment in 1948
Single Males —		(000)		(000)		(000)		
Below \$1,000	5,435	\$ 167	\$ 31	\$ 60	\$ 11	\$ 107	4,728	\$ 23
\$1,000 — 1,500	5,751	335	58	124	22	211	5,118	41
1,500 — 2,000	2,943	256	87	114	39	142	2,649	54
2,000 — 2,500	1,256	151	120	83	66	68	1,118	61
2,500 — 3,000	422	65	154	40	95	25	354	71
3,000 — 5,000	443	95	214	64	144	31	341	91
Over — 5,000	230	116	504	83	361	33	145	228
TOTAL SINGLE MALES	16,480	1,185	72	568	34	617	14,453	43
Married Males —								
\$1,200 — 1,500	10,520	323	31	219	21	104	5,786	18
1,500 — 2,000	18,478	1,385	75	961	52	424	11,826	36
2,000 — 2,500	11,063	1,512	137	1,063	96	449	7,965	56
2,500 — 3,000	4,865	989	203	723	149	266	3,649	73
3,000 — 5,000	5,153	1,600	310	1,209	235	391	3,607	108
Over — 5,000	1,927	1,289	669	993	515	296	1,195	248
TOTAL MARRIED MALES	52,006	7,098	136	5,168	99	1,930	34,028	57
Females—Single or Married —								
Below \$1,000	8,952	300	34	155	17	145	7,967	18
\$1,000 — 1,500	4,577	286	62	172	38	114	4,073	28
1,500 — 2,000	1,158	120	104	91	79	29	950	31
2,000 — 2,500	288	40	139	30	104	10	210	48
2,500 — 3,000	160	26	163	17	106	9	91	99
3,000 — 5,000	207	47	227	30	145	17	91	187
Over — 5,000	96	43	448	20	208	23	63	365
TOTAL FEMALES	15,438	862	56	515	33	347	13,445	26
GRAND TOTAL ALBERTA	83,924	9,145	109	6,251	74	2,894	61,926	47

BRITISH COLUMBIA

Single Males —		(000)		(000)		(000)		
Below \$1,000	13,150	\$ 366	\$ 28	\$ 129	\$ 10	\$ 237	11,440	\$ 21
\$1,000 — 1,500	16,033	918	57	288	18	630	14,269	44
1,500 — 2,000	10,645	866	81	294	28	572	9,580	60
2,000 — 2,500	4,343	490	113	205	47	285	3,865	74
2,500 — 3,000	1,401	201	143	95	68	106	1,177	90
3,000 — 5,000	1,204	267	222	164	136	103	927	111
Over — 5,000	607	280	461	164	270	116	382	304
TOTAL SINGLE MALES	47,383	3,388	72	1,339	28	2,049	41,640	49
Married Males —								
\$1,200 — 1,500	22,671	780	34	493	22	287	12,469	23
1,500 — 2,000	42,940	3,430	80	2,214	52	1,216	27,482	44
2,000 — 2,500	27,553	3,812	138	2,485	90	1,327	19,838	67
2,500 — 3,000	11,361	2,292	202	1,575	139	717	8,521	84
3,000 — 5,000	10,364	3,249	313	2,393	231	856	7,255	118
Over — 5,000	3,822	2,517	658	1,852	485	665	2,370	281
TOTAL MARRIED MALES	118,711	16,080	135	11,012	93	5,068	77,935	65
Females—Single or Married —								
Below \$1,000	16,742	534	32	235	14	299	14,900	20
\$1,000 — 1,500	10,174	630	62	361	35	269	9,055	30
1,500 — 2,000	2,788	293	105	215	77	78	2,286	34
2,000 — 2,500	936	134	143	96	103	38	683	56
2,500 — 3,000	460	83	180	59	128	24	262	92
3,000 — 5,000	613	140	228	86	140	54	270	200
Over — 5,000	450	182	404	55	122	127	297	428
TOTAL FEMALES	32,163	1,996	62	1,107	34	889	27,753	32
GRAND TOTAL BRITISH COLUMBIA	198,257	21,464	108	13,458	68	8,006	147,328	54

YUKON

GRAND TOTAL YUKON	1,076	(000) \$ 142	\$ 132	(000) \$ 71	\$ 66	(000) \$ 70	884	\$ 79
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SECTION IV
SUCCESSION DUTY STATISTICS

SUCCESSION DUTY STATISTICS

INTRODUCTION

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Collections under the Act for government fiscal years from 1942 to 1947 inclusive for Canada as a whole and for individual provinces are given in Section I of this report. This section deals with statistics taken from estates at the time they were assessed for duty and deals in particular

with estates which were assessed during the government fiscal year ending March 31, 1946. The previous report dealt with all estates assessed from the inception of the Act up to March 31, 1945.

The number of estates assessed, the aggregate net value assessed and the total duties assessed (including interest and penalties) are given below by government fiscal years:

Period	Number of Estates Assessed	Aggregate Net Value Assessed	Total Duties Assessed	Effective Rate of Taxation	Average Size of Estates Assessed
June 14, 1941—March 31, 1942.....	1,488	\$ 23,965,113	\$ 783,925	3.27%	\$16,105
Year Ending March 31, 1943.....	7,298	145,197,078	5,962,479	4.11%	19,895
Year Ending March 31, 1944.....	9,348	225,093,437	12,718,848	5.65%	24,079
Year Ending March 31, 1945.....	10,478	290,652,545	17,976,853	6.18%	27,739
Year Ending March 31, 1946.....	11,477	327,915,900	18,650,436	5.69%	28,572
June 14, 1941—March 31, 1946.....	40,089	1,012,824,073	56,092,541	5.54%	25,264

The statistics provided in this report deal only with estates which are subject to duty. Thus all estates of less than \$5,000 are excluded, and a portion of those above \$5,000 are excluded in the event that the exemptions granted to widows and children render the estate completely non-dutiable. Where an estate is partially dutiable and partially non-dutiable due to the allowance of exemptions, the full amount of the estate is accounted for in the statistics, with the amount exempted being reported as "Amount Non-Dutiable".

Rates of Duty and Exemptions

The Dominion Succession Duty Act exposes all estates to duties which progressively increase with the size of the estate, and with the distance of the relationship of the beneficiary to the deceased. There is an "Initial Rate" which is determined by the net value of the estate as a whole, and an "Additional Rate," which is established separately for each individual bequest. The total duty so established is payable by the executor of the estate or by the beneficiary before distribution of the assets.

The "Initial Rate" is determined by the size of the total net estate, and this rate is applied to all dutiable portions of the estate whatever proportion each may represent of the whole. This system of rates is in contrast to that provided by the Income Tax schedule in which the total income is divided into "brackets," or segments, each of which is taxed separately, and each succeeding bracket is taxed at a progressively higher rate. In a

system such as that applied to Succession Duties, it is essential that a finely graduated scale of duties be provided if inequity is to be avoided. This has been done, and the full schedule contains no less than 171 changes. This has made necessary the condensation of the schedule herein presented, however, and that given covers only representative sizes of estates.

The "Additional Rate" of duty is established for each successor's portion of the estate. The size of the portion and the relationship of the beneficiary to the deceased both influence this rate. Four classes of beneficiaries are recognized by the Act. In order from most favoured to least favoured, they are as follows:

Class "A"	Wife; children under 18; children over 18 if dependent on the deceased on account of mental or physical infirmity.
Class "B"	Husband; parents; grandparents; son or daughter over 18; son or daughter in law.
Class "C"	Brother or sister; uncle or aunt; cousins and any descendants of these.
Class "D"	Other distant relatives; strangers in blood; charitable bequests in excess of 50% of the estate.
Charities	Any exempted charitable bequest as defined under the Act but limited in total amount to 50% of the estate.

Charities are included here for the purpose of this report as a class of Successor, but they do not appear in the rate structure as such because they are exempt.

DOMINION SUCCESSION DUTY ACT

CONDENSED RATE STRUCTURE

Aggregate Net Value of Estate or Size of Succession		Initial Rate Dependent on Aggregate Net Value	Additional Rates Dependent On Size of Succession and Relationship to Deceased			
Exceeding	Not Exceeding		A	B	C	D
\$1,000	\$1,800	—	—	1.0%	2.0%	2.5%
5,000	6,000	—	2.0%	2.0	2.5	3.0
10,000	13,000	—	2.25	2.5	3.0	3.5
25,000	27,000	0.5%	2.5	3.0	3.5	4.0
35,000	36,500	1.0	3.0	3.5	4.0	5.0
50,000	52,500	1.5	3.5	4.0	5.0	6.0
75,000	77,500	2.0	4.0	5.0	6.0	7.0
100,000	102,500	2.5	5.0	6.0	7.0	8.0
125,000	127,500	3.0	6.0	7.0	8.0	9.0
150,000	155,000	3.5	7.0	8.0	9.0	10.0
200,000	210,000	4.0	8.0	9.0	10.0	11.0
300,000	310,000	4.5	9.0	10.0	11.0	12.0
400,000	410,000	5.0	10.0	11.0	12.0	13.0
500,000	525,000	5.5	11.0	12.0	13.0	14.0
750,000	775,000	6.0	12.0	13.0	14.0	15.0
1,000,000	1,050,000	6.5	13.0	14.0	15.0	16.0
5,000,000 and over		10.0	17.0	17.0	17.0	17.0

Exemptions—All estates having an aggregate net value of less than \$5,000 are exempt.

Successions passing to widows are subject to a deduction of \$20,000 plus \$5,000 for each dependent child, unless the child also benefits in which case the \$5,000 exemption is reduced by the amount of the benefit.

Successions passing to a child normally are subject to a deduction of \$5,000, but if the child has no surviving parent the deduction is raised to \$20,000. If there is more than one such dependent orphan, the extra \$15,000 deduction is apportioned among them.

Individual successions of less than \$1,000 to any beneficiary escape duty because, as the rate structure

above shows, there is no tax rate on successions of less than \$1,000. This, however, is not an exemption or deduction in the sense used above; e.g., a class "B" succession of \$3,000 is not reduced to \$2,000 before applying the rates of duty.

The rate structure and the exemptions have been uniform throughout the five years covered by this statistical report. The doubling of the Succession Duty rate announced in the Budget presented in June, 1946, will have effect from 1st January, 1947; the exemptions, however, will remain as heretofore. The resulting changes in revenue will be reflected in subsequent reports.

TABLE A
PROVINCIAL DISTRIBUTION
NUMBER OF DUTIABLE ESTATES ASSESSED, AGGREGATE NET VALUE ASSESSED
AND TOTAL REVENUE ASSESSED
Fiscal Year Ending March 31, 1946

Province	Number Dutiable Estates Assessed	Aggregate Net Value Assessed			Total Revenue Assessed				
		Amount Dutiable	Amount Non- Dutiable	Total Amount	Duty Assessed	Interest and Penalty Assessed	Adjustments to Previous Assessments		Net Revenue Assessed
							Increase	Decrease	
		\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island....	49	734,200	161,300	895,500	27,560	220	8	4,254	23,534
Nova Scotia.....	324	7,008,800	2,031,900	9,040,700	461,343	4,972	2,833	14,093	455,055
New Brunswick.....	255	8,343,700	1,564,500	9,908,200	667,973	1,670	2,357	981	671,019
Quebec.....	1,908	56,139,800	11,087,400	67,227,200	3,835,375	71,555	62,866	118,931	3,850,865
Ontario.....	4,920	122,892,900	26,028,700	148,921,600	8,254,679	46,951	46,673	121,389	8,226,914
Manitoba.....	561	8,578,400	3,033,400	11,611,800	332,202	3,043	5,418	4,525	336,138
Saskatchewan.....	511	6,708,600	2,665,900	9,374,500	219,200	851	1,423	3,242	218,232
Alberta.....	648	10,888,500	3,447,200	14,335,700	489,516	6,174	1,384	6,299	490,775
British Columbia.....	979	26,949,200	5,796,400	32,745,600	1,998,907	13,412	10,358	6,101	2,016,576
Yukon.....	7	94,600	17,100	111,700	2,854	28	395	—	3,277
Total Resident in Canada	10,162	248,338,700	55,833,800	304,172,500	16,289,609	148,876	133,715	279,815	16,292,385
Non-Residents.....	1,315	—	—	23,743,400	2,327,337	34,100	5,736	9,122	2,358,051
GRAND TOTAL.....	11,477	248,338,700	55,833,800	327,915,900	18,616,946	182,976	139,451	288,937	18,650,436

TABLE B

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—DOMINION OF CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	973	852	677	646	561	1,791	1,854	933
2	Total Value of Estates.....	\$ 5,334	\$ 5,501	\$ 5,068	\$ 5,466	\$ 5,320	\$21,945	\$36,473	\$27,341
	Duties Assessed:								
3	To Class A Successors.....	1	—	—	—	—	1	14	70
4	To Class B Successors.....	47	48	46	51	51	223	341	316
5	To Class C Successors.....	22	24	27	27	23	125	210	159
6	To Class D Successors.....	6	6	4	6	8	22	48	40
7	Total.....	76	78	77	84	87	371	613	585
	Inheritances by:								
8	Class A Successors—Dutiable.....	14	6	2	4	—	42	565	2,101
9	Class B Successors—Dutiable.....	3,223	3,308	2,987	3,253	3,006	12,234	16,368	10,485
10	Class C Successors—Dutiable.....	1,059	1,103	1,098	1,143	1,134	5,016	7,782	4,460
11	Class D Successors—Dutiable.....	218	213	154	182	250	770	1,505	1,021
12	Total Subject to Duty.....	4,514	4,630	4,241	4,582	4,390	18,062	26,220	18,067
13	Class A Successors—Non-Dutiable.....	256	339	383	389	470	2,354	8,448	8,156
14	Class B Successors—Non-Dutiable.....	284	285	229	233	207	500	458	254
15	Class C Successors—Non-Dutiable.....	176	156	127	160	141	581	630	315
16	Class D Successors—Non-Dutiable.....	36	36	41	32	41	131	186	129
17	Charities—Non-Dutiable.....	68	55	47	70	71	317	531	420
18	Total Not Subject to Duty.....	820	871	827	884	930	3,883	10,253	9,274
19	Grand Total of Inheritances.....	5,334	5,501	5,068	5,466	5,320	21,945	36,473	27,341
	Composition of Estates:								
20	Cash.....	1,112	1,052	941	914	938	3,601	4,995	3,306
21	Bonds.....	876	970	1,039	1,053	1,118	5,131	8,883	6,651
22	Stocks.....	295	333	319	357	398	1,854	4,224	4,000
23	Insurance.....	772	696	524	649	593	2,082	4,610	4,483
24	Mortgages.....	359	346	323	346	420	1,695	3,120	2,370
25	Real Estate.....	2,044	2,085	1,806	1,941	1,844	7,031	9,714	6,517
26	Personal Effects.....	201	211	190	186	170	662	1,005	681
27	Other Assets.....	300	369	372	437	320	1,443	2,279	1,427
28	Total Assets.....	5,959	6,062	5,514	5,883	5,801	23,499	38,830	29,435
29	Less: Debts Payable.....	625	561	446	417	481	1,554	2,357	2,094
30	Total Assessed Value.....	5,334	5,501	5,068	5,466	5,320	21,945	36,473	27,341
	Number of Successors:								
31	Class A—Dutiable Persons.....	6	3	1	2	1	7	209	290
32	Class A—Non-Dutiable ".....	114	132	128	123	133	447	550	270
33	Class B—Dutiable ".....	1,233	1,265	1,004	1,061	871	3,189	3,055	1,433
34	Class B—Non-Dutiable ".....	688	651	505	497	426	983	951	438
35	Class C—Dutiable ".....	450	452	351	368	322	1,439	1,585	796
36	Class C—Non-Dutiable ".....	582	574	373	443	396	1,384	1,345	537
37	Class D—Dutiable ".....	81	72	55	57	58	248	290	212
38	Class D—Non-Dutiable ".....	179	148	155	140	122	441	532	313
39	Charities—Institutions.....	189	146	112	129	113	536	588	311
40	Grand Total Successors.....	3,522	3,443	2,684	2,820	2,442	8,674	9,105	4,600

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—DOMINION OF CANADA

(All money figures in thousands of dollars)

Dominion of Canada—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
715	476	230	124	72	87	77	33	27	18	7	9	10,162	1
\$29,594	\$28,839	\$19,853	\$13,752	\$10,124	\$15,041	\$18,761	\$11,225	\$12,201	\$10,858	\$6,100	\$15,376	\$304,172	2
152	252	259	182	165	286	374	277	146	96	63	92	2,430	3
441	548	447	391	377	661	759	543	751	923	684	1,303	8,951	4
252	256	195	177	150	135	296	244	386	141	88	881	3,823	5
48	52	33	50	5	100	120	34	58	230	1	215	1,086	6
893	1,108	934	800	697	1,182	1,549	1,098	1,341	1,390	836	2,491	16,290	7
3,631	5,041	4,359	2,637	2,175	3,097	3,880	2,310	1,210	832	463	543	32,912	8
11,313	12,017	8,248	6,050	5,106	7,799	8,700	5,508	6,142	6,976	4,557	6,418	143,698	9
5,957	4,949	3,278	2,533	1,594	1,693	3,261	2,136	3,445	1,169	742	4,786	58,338	10
1,035	992	478	641	84	1,014	1,285	402	606	1,351	8	1,181	13,390	11
21,936	22,999	16,363	11,861	8,959	13,603	17,126	10,356	11,403	10,328	5,770	12,928	248,338	12
6,517	4,917	3,018	1,266	904	989	1,012	405	202	165	218	40	40,448	13
144	150	93	115	35	93	45	22	5	3	1	—	3,156	14
299	142	66	114	36	38	54	10	50	3	5	336	3,439	15
156	93	38	33	11	43	45	32	68	15	13	8	1,187	16
542	538	275	363	179	275	479	400	473	344	93	2,064	7,604	17
7,658	5,840	3,490	1,891	1,165	1,438	1,635	869	798	530	330	2,448	55,834	18
29,594	28,839	19,853	13,752	10,124	15,041	18,761	11,225	12,201	10,858	6,100	15,376	304,172	19
3,172	2,636	1,708	994	816	968	1,350	855	576	493	596	1,005	32,028	20
7,274	7,119	4,817	3,599	2,596	3,506	5,368	2,771	2,932	2,206	1,065	4,467	73,441	21
5,513	6,718	5,977	4,410	3,502	5,499	6,397	4,534	6,114	5,844	3,522	7,827	77,637	22
5,174	4,404	3,049	1,556	1,258	1,744	1,731	655	608	781	882	209	36,460	23
2,525	2,257	1,366	618	274	657	1,145	1,242	360	493	10	5	19,931	24
5,887	5,629	2,771	2,405	1,279	1,997	2,546	1,044	843	717	250	1,739	60,089	25
635	633	325	242	161	210	255	93	150	290	39	70	6,409	26
1,346	1,319	1,236	737	794	1,196	1,154	451	987	508	76	503	17,254	27
31,526	30,715	21,249	14,561	10,680	15,777	19,946	11,645	12,570	11,332	6,440	15,825	323,249	28
1,932	1,876	1,396	809	556	736	1,185	420	369	474	340	449	19,077	29
29,594	28,839	19,853	13,752	10,124	15,041	18,761	11,225	12,201	10,858	6,100	15,376	304,172	30
262	229	150	63	41	50	55	26	10	10	4	2	1,421	31
171	79	53	10	8	5	11	2	—	—	1	—	2,237	32
1,030	910	503	258	145	207	227	102	75	63	39	18	16,688	33
258	186	101	35	32	36	32	20	—	6	—	4	5,849	34
840	502	248	205	78	106	126	87	89	38	14	25	8,121	35
528	285	149	118	67	78	77	30	34	—	12	3	7,015	36
209	148	52	70	22	54	56	51	53	34	3	21	1,846	37
275	193	82	92	51	86	90	53	36	25	12	5	3,030	38
325	218	111	113	54	114	86	50	50	25	21	21	3,312	39
3,898	2,750	1,449	964	498	736	760	421	347	201	106	99	49,519	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—MARITIME REGION

(All money figures in thousands of dollars)

		Maritime Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	71	51	46	40	26	110	119	51
2	Total Value of Estates.....	\$384	\$330	\$348	\$341	\$247	\$1,334	\$2,317	\$1,555
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	—	1	4
4	To Class B Successors.....	3	3	3	3	1	12	18	19
5	To Class C Successors.....	2	1	2	2	2	8	16	7
6	To Class D Successors.....	1	—	—	—	1	1	5	4
7	Total.....	6	4	5	5	4	21	40	34
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	—	—	—	—	3	37	127
9	Class B Successors—Dutiable.....	194	190	192	180	87	709	858	585
10	Class C Successors—Dutiable.....	95	65	90	84	65	317	586	184
11	Class D Successors—Dutiable.....	26	9	3	—	22	43	130	108
12	Total Subject to Duty.....	315	264	285	264	174	1,072	1,611	1,004
13	Class A Successors—Non-Dutiable.....	26	27	18	37	29	150	499	465
14	Class B Successors—Non-Dutiable.....	13	11	26	17	26	27	41	31
15	Class C Successors—Non-Dutiable.....	19	19	11	18	4	41	58	7
16	Class D Successors—Non-Dutiable.....	3	2	2	2	—	14	18	8
17	Charities—Non-Dutiable.....	8	7	6	3	14	30	90	40
18	Total Not Subject to Duty.....	69	66	63	77	73	262	706	551
19	Grand Total of Inheritances.....	384	330	348	341	247	1,334	2,317	1,555
	Composition of Estates:								
20	Cash.....	99	50	59	85	55	198	415	201
21	Bonds.....	98	87	114	91	56	343	680	473
22	Stocks.....	19	37	32	31	23	170	298	264
23	Insurance.....	59	33	37	26	35	188	342	249
24	Mortgages.....	5	—	20	1	6	32	62	77
25	Real Estate.....	103	112	86	97	72	369	508	338
26	Personal Effects.....	17	11	10	14	15	52	59	45
27	Other Assets.....	11	23	11	16	3	121	60	73
28	Total Assets.....	411	353	369	361	265	1,473	2,424	1,720
29	Less: Debts Payable.....	27	23	21	20	18	139	107	165
30	Total Assessed Value.....	384	330	348	341	247	1,334	2,317	1,555
	Number of Successors:								
31	Class A—Dutiable Persons.....	1	—	—	—	—	1	13	17
32	Class A—Non-Dutiable ".....	12	12	9	11	7	29	28	13
33	Class B—Dutiable ".....	73	70	65	57	26	206	155	82
34	Class B—Non-Dutiable ".....	38	24	56	41	36	39	69	37
35	Class C—Dutiable ".....	34	35	26	30	22	93	115	20
36	Class C—Non-Dutiable ".....	86	60	54	48	11	120	146	24
37	Class D—Dutiable ".....	10	2	2	—	6	16	24	19
38	Class D—Non-Dutiable ".....	17	8	10	18	3	54	76	24
39	Charities—Institutions.....	20	15	11	14	18	52	82	23
40	Grand Total Successors.....	291	226	233	219	129	610	708	259

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—MARITIME REGION

(All money figures in thousands of dollars)

Maritime Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
38	25	22	6	6	7	1	1	3	4	—	1	628	1
\$1,524	\$1,532	\$1,939	\$ 697	\$ 812	\$1,142	\$ 243	\$ 313	\$1,389	\$2,371	—	\$1,026	\$19,844	2
5	7	17	12	7	9	—	—	—	19	—	—	81	3
27	28	35	32	39	40	—	24	186	213	—	143	829	4
13	15	21	1	12	31	1	1	—	8	—	1	144	5
2	5	12	—	—	2	26	—	—	40	—	4	103	6
47	55	85	45	58	82	27	25	186	280	—	148	1,157	7
128	159	337	156	90	122	—	—	—	153	—	—	1,312	8
674	606	659	438	475	553	—	302	1,367	1,538	—	948	10,555	9
286	270	390	20	186	307	7	9	—	96	—	8	3,065	10
65	110	174	—	—	23	182	—	—	221	—	39	1,155	11
1,153	1,145	1,560	614	751	1,005	189	311	1,367	2,008	—	995	16,087	12
332	250	330	72	40	60	—	—	—	40	—	—	2,375	13
12	4	2	2	—	3	—	2	—	1	—	—	218	14
13	9	8	4	11	3	—	—	4	—	—	1	230	15
5	6	3	2	—	11	—	—	1	—	—	—	77	16
9	118	36	3	10	60	54	—	17	322	—	30	857	17
371	387	379	83	61	137	54	2	22	363	—	31	3,757	18
1,524	1,532	1,939	697	812	1,142	243	313	1,389	2,371	—	1,026	19,844	19
99	130	167	33	102	42	40	60	27	69	—	3	1,934	20
491	492	483	200	275	352	87	—	380	445	—	338	5,485	21
286	363	741	202	226	533	107	269	849	1,435	—	628	6,513	22
325	294	298	67	68	121	—	1	20	125	—	53	2,341	23
18	52	54	28	6	9	—	—	9	—	—	—	379	24
241	219	208	178	128	71	9	—	107	119	—	20	2,985	25
34	39	25	3	33	9	2	—	12	109	—	7	496	26
84	49	97	26	109	80	—	2	14	140	—	—	919	27
1,578	1,638	2,073	737	947	1,217	245	332	1,418	2,442	—	1,049	21,052	28
54	106	134	40	135	75	2	19	29	71	—	23	1,208	29
1,524	1,532	1,939	697	812	1,142	243	313	1,389	2,371	—	1,026	19,844	30
10	16	17	3	2	3	—	—	—	2	—	—	85	31
9	4	6	1	—	—	—	—	—	—	—	—	141	32
64	47	38	12	13	21	—	9	13	15	—	5	971	33
23	5	10	2	—	9	—	2	—	4	—	4	399	34
28	19	35	6	17	9	2	1	7	9	—	1	509	35
34	15	16	11	16	12	—	—	8	—	—	1	662	36
7	11	9	—	—	2	1	—	—	10	—	4	123	37
15	27	7	2	1	24	9	—	5	—	—	—	300	38
18	17	34	10	9	23	8	—	9	9	—	2	374	39
208	161	172	47	58	103	20	12	42	49	—	17	3,564	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—QUEBEC REGION

(All money figures in thousands of dollars)

		Quebec Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	201	142	111	109	101	331	321	180
2	Total Value of Estates.....	\$1,113	\$ 912	\$ 828	\$ 921	\$ 966	\$4,048	\$6,312	\$5,284
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	—	2	8
4	To Class B Successors.....	10	8	7	9	10	45	62	64
5	To Class C Successors.....	6	3	5	5	4	20	33	38
6	To Class D Successors.....	1	1	—	1	1	5	12	9
7	Total.....	17	12	12	15	15	70	109	119
	Inheritances by:								
8	Class A Successors—Dutiable.....	1	—	—	—	—	17	110	235
9	Class B Successors—Dutiable.....	639	573	467	558	601	2,439	2,923	2,209
10	Class C Successors—Dutiable.....	256	120	199	191	155	794	1,269	1,061
11	Class D Successors—Dutiable.....	40	27	12	37	42	148	350	240
12	Total Subject to Duty.....	936	720	678	786	798	3,398	4,652	3,745
13	Class A Successors—Non-Dutiable.....	35	61	48	31	82	296	1,297	1,196
14	Class B Successors—Non-Dutiable.....	54	66	61	54	43	82	68	46
15	Class C Successors—Non-Dutiable.....	45	26	24	36	25	125	140	102
16	Class D Successors—Non-Dutiable.....	7	11	3	2	4	19	29	27
17	Charities—Non-Dutiable.....	36	28	14	12	14	128	126	168
18	Total Not Subject to Duty.....	177	192	150	135	168	650	1,660	1,539
19	Grand Total of Inheritances.....	1,113	912	828	921	966	4,048	6,312	5,284
	Composition of Estates:								
20	Cash.....	227	161	172	139	189	645	683	515
21	Bonds.....	183	126	136	157	184	722	1,244	1,109
22	Stocks.....	69	101	78	87	82	375	982	1,111
23	Insurance.....	161	134	113	125	120	494	1,017	958
24	Mortgages.....	125	70	84	95	121	397	689	474
25	Real Estate.....	447	372	287	347	407	1,486	1,994	1,632
26	Personal Effects.....	49	41	29	33	34	127	177	139
27	Other Assets.....	92	84	72	57	57	275	431	281
28	Total Assets.....	1,353	1,089	971	1,040	1,194	4,521	7,217	6,219
29	Less: Debts Payable.....	240	177	143	119	228	473	905	935
30	Total Assessed Value.....	1,113	912	828	921	966	4,048	6,312	5,284
	Number of Successors:								
31	Class A—Dutiable Persons.....	1	—	—	—	1	3	34	45
32	Class A—Non-Dutiable ".....	19	26	18	18	27	80	99	63
33	Class B—Dutiable ".....	228	224	171	181	187	637	538	334
34	Class B—Non-Dutiable ".....	132	136	127	84	84	195	152	73
35	Class C—Dutiable ".....	105	50	60	61	41	242	261	210
36	Class C—Non-Dutiable ".....	118	106	62	86	78	265	260	137
37	Class D—Dutiable ".....	13	9	4	10	7	58	63	63
38	Class D—Non-Dutiable ".....	28	36	16	12	10	75	79	66
39	Charities—Institutions.....	115	72	51	56	53	244	177	145
40	Grand Total Successors.....	759	659	509	508	488	1,799	1,663	1,136

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—QUEBEC REGION

(All money figures in thousands of dollars)

Quebec Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
122	110	52	31	15	28	28	11	7	4	3	1	1,908	1
\$5,204	\$6,478	\$4,480	\$3,491	\$2,301	\$4,764	\$6,867	\$3,776	\$3,310	\$2,414	\$2,605	\$1,153	\$67,227	2
29	65	55	33	13	64	197	82	41	3	6	—	598	3
85	129	94	121	101	233	252	162	163	298	262	—	2,115	4
34	40	58	43	66	42	135	95	147	—	87	35	896	5
10	4	4	12	4	24	25	20	20	13	1	59	226	6
158	238	211	209	184	363	609	359	371	314	356	94	3,835	7
709	1,254	924	492	223	745	1,878	694	369	9	54	—	7,714	8
2,169	2,946	1,785	1,803	1,235	2,661	2,816	1,623	1,251	2,271	1,697	—	32,666	9
796	832	921	651	540	600	1,445	910	1,157	—	736	216	12,849	10
201	68	61	143	65	310	234	242	223	105	5	358	2,911	11
3,875	5,100	3,691	3,089	2,063	4,316	6,373	3,469	3,000	2,385	2,492	574	56,140	12
1,085	1,168	647	259	147	264	355	148	80	20	20	—	7,239	13
20	74	37	11	2	—	9	2	—	—	—	—	628	14
64	25	16	13	3	10	18	1	1	—	1	—	675	15
16	8	7	14	2	10	12	14	1	5	—	2	194	16
144	103	82	105	84	164	100	142	228	4	92	577	2,351	17
1,329	1,378	789	402	238	448	494	307	310	29	113	579	11,087	18
5,204	6,478	4,480	3,491	2,301	4,764	6,867	3,776	3,310	2,414	2,605	1,153	67,227	19
490	619	318	276	198	346	323	270	129	51	24	34	5,809	20
914	1,333	678	735	606	965	1,398	553	864	638	531	561	13,637	21
1,089	1,658	1,740	1,185	806	1,569	2,933	1,796	1,147	1,482	1,586	554	20,430	22
1,095	902	673	469	289	362	683	239	201	115	403	4	8,557	23
464	427	418	193	15	175	314	165	14	26	8	—	4,274	24
1,511	1,852	884	765	220	923	1,373	623	346	256	166	—	15,891	25
118	161	70	59	53	81	103	36	66	68	11	2	1,457	26
197	274	116	177	296	576	438	292	713	43	24	2	4,497	27
5,878	7,226	4,897	3,859	2,483	4,997	7,565	3,974	3,480	2,679	2,753	1,157	74,552	28
674	748	417	368	182	233	698	198	170	265	148	4	7,325	29
5,204	6,478	4,480	3,491	2,301	4,764	6,867	3,776	3,310	2,414	2,605	1,153	67,227	30
43	50	31	12	7	12	18	13	4	1	1	—	276	31
33	26	16	1	—	1	4	1	—	—	—	—	432	32
184	257	120	67	34	66	76	29	10	19	19	—	3,381	33
44	50	35	3	4	4	5	2	—	—	—	—	1,130	34
136	106	70	48	15	34	47	39	18	—	12	3	1,558	35
111	42	49	37	9	20	25	1	2	—	1	—	1,409	36
44	23	9	21	12	10	13	18	20	4	2	9	412	37
53	12	17	29	13	12	17	17	4	11	—	2	509	38
107	72	29	38	13	44	29	21	10	5	12	—	1,293	39
755	638	376	256	107	203	234	141	68	40	47	14	10,400	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—ONTARIO REGION

(All money figures in thousands of dollars)

		Ontario Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	419	425	316	309	274	877	908	439
2	Total Value of Estates.....	\$2,292	\$2,746	\$2,367	\$2,605	\$2,591	\$10,739	\$17,880	\$12,815
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	1	7	34
4	To Class B Successors.....	21	23	22	24	24	108	172	151
5	To Class C Successors.....	9	15	13	14	17	69	119	82
6	To Class D Successors.....	3	2	2	3	3	11	23	15
7	Total.....	33	40	37	41	44	189	321	282
	Inheritances by:								
8	Class A Successors—Dutiable.....	7	2	—	—	—	22	220	994
9	Class B Successors—Dutiable.....	1,455	1,598	1,374	1,530	1,407	5,782	8,149	4,923
10	Class C Successors—Dutiable.....	424	659	568	605	664	2,749	4,381	2,316
11	Class D Successors—Dutiable.....	93	92	76	74	97	380	742	390
12	Total Subject to Duty.....	1,979	2,351	2,018	2,209	2,168	8,933	13,492	8,623
13	Class A Successors—Non-Dutiable.....	63	140	160	168	206	1,052	3,499	3,729
14	Class B Successors—Non-Dutiable.....	123	138	84	89	84	228	219	103
15	Class C Successors—Non-Dutiable.....	97	84	68	74	86	321	316	148
16	Class D Successors—Non-Dutiable.....	12	17	23	20	24	71	108	68
17	Charities—Non-Dutiable.....	18	16	14	45	23	134	246	144
18	Total Not Subject to Duty.....	313	395	349	396	423	1,806	4,388	4,192
19	Grand Total of Inheritances.....	2,292	2,746	2,367	2,605	2,591	10,739	17,880	12,815
	Composition of Estates:								
20	Cash.....	487	561	419	460	430	1,776	2,378	1,493
21	Bonds.....	421	486	529	570	617	2,905	4,887	3,420
22	Stocks.....	108	115	120	181	189	883	2,135	1,660
23	Insurance.....	283	342	224	248	282	877	1,882	1,913
24	Mortgages.....	174	219	158	191	197	962	1,774	1,324
25	Real Estate.....	847	1,017	858	870	821	3,084	4,283	2,773
26	Personal Effects.....	77	100	85	87	64	270	412	269
27	Other Assets.....	111	149	162	193	150	650	979	537
28	Total Assets.....	2,508	2,989	2,555	2,800	2,750	11,407	18,730	13,389
29	Less: Debts Payable.....	216	243	188	195	159	668	850	574
30	Total Assessed Value.....	2,292	2,746	2,367	2,605	2,591	10,739	17,880	12,815
	Number of Successors:								
31	Class A—Dutiable Persons.....	3	2	—	—	—	3	81	125
32	Class A—Non-Dutiable ".....	30	53	53	48	52	175	214	108
33	Class B—Dutiable ".....	556	597	451	510	380	1,386	1,433	615
34	Class B—Non-Dutiable ".....	323	308	209	208	187	466	501	205
35	Class C—Dutiable ".....	196	279	194	182	189	761	876	415
36	Class C—Non-Dutiable ".....	317	334	199	215	229	800	712	278
37	Class D—Dutiable ".....	33	37	26	26	25	111	152	79
38	Class D—Non-Dutiable ".....	72	79	91	92	83	244	291	145
39	Charities—Institutions.....	41	46	38	45	34	191	279	111
40	Grand Total Successors.....	1,571	1,735	1,261	1,326	1,179	4,137	4,539	2,081

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—ONTARIO REGION

(All money figures in thousands of dollars)

Ontario Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
401	234	108	63	32	36	32	19	13	7	3	5	4,920	1
\$16,505	\$14,283	\$9,323	\$6,895	\$4,302	\$6,516	\$7,622	\$6,434	\$5,731	\$4,351	\$2,707	\$10,218	\$148,922	2
75	109	114	84	75	115	114	158	83	63	58	92	1,182	3
242	259	219	179	144	311	324	258	291	330	320	973	4,495	4
163	170	107	99	65	56	101	128	152	132	1	592	2,104	5
28	30	12	27	1	51	44	11	23	33	—	152	474	6
508	568	452	389	285	533	583	655	549	558	379	1,809	8,255	7
1,801	2,158	1,873	1,251	986	1,208	1,376	1,330	673	552	409	543	15,405	8
6,218	5,614	3,975	2,907	2,043	3,541	3,637	3,583	2,603	2,406	2,211	4,120	69,076	9
3,873	3,189	1,789	1,382	734	699	1,072	1,067	1,747	1,068	6	3,186	32,178	10
602	573	169	364	14	499	654	129	265	237	3	781	6,234	11
12,494	11,534	7,806	5,904	3,777	5,947	6,739	6,109	5,288	4,263	2,629	8,630	122,893	12
3,279	2,312	1,334	649	389	405	469	237	102	60	60	40	18,353	13
85	65	19	98	30	78	31	18	5	1	1	—	1,499	14
204	77	38	96	22	21	34	5	45	3	4	335	2,078	15
116	56	21	14	6	20	31	8	64	9	12	6	706	16
327	239	105	134	78	45	318	57	227	15	1	1,207	3,393	17
4,011	2,749	1,517	991	525	569	883	325	443	88	78	1,588	26,029	18
16,505	14,283	9,323	6,895	4,302	6,516	7,622	6,434	5,731	4,351	2,707	10,218	148,922	19
1,830	1,306	704	547	214	243	430	429	338	347	395	541	15,328	20
4,412	3,495	2,558	1,856	1,050	1,293	2,747	1,916	1,171	843	345	2,854	38,375	21
2,967	3,337	2,638	2,224	1,540	2,582	2,011	2,200	3,016	1,855	1,633	5,047	36,441	22
2,567	2,022	1,322	749	565	1,069	738	406	386	455	407	124	16,861	23
1,759	1,459	676	307	134	407	616	1,077	337	395	—	5	12,171	24
2,812	2,461	1,100	1,018	653	777	788	410	357	247	9	1,718	26,903	25
304	284	140	125	44	84	80	47	49	93	24	52	2,690	26
698	647	532	394	246	453	525	120	219	207	11	226	7,209	27
17,349	15,011	9,670	7,220	4,446	6,908	7,935	6,605	5,873	4,442	2,824	10,567	155,978	28
844	728	347	325	144	392	313	171	142	91	117	349	7,056	29
16,505	14,283	9,323	6,895	4,302	6,516	7,622	6,434	5,731	4,351	2,707	10,218	148,922	30
132	106	66	32	18	18	28	12	5	5	3	2	641	31
82	32	26	6	8	4	6	1	—	—	—	—	898	32
555	397	222	132	65	77	84	64	40	21	12	4	7,601	33
154	114	34	19	20	15	20	16	—	—	—	—	2,799	34
520	283	121	119	29	49	53	40	58	28	2	12	4,406	35
354	165	73	60	42	35	49	22	24	—	11	2	3,921	36
128	79	19	35	8	36	32	24	30	11	1	7	899	37
174	113	49	47	34	47	60	27	25	13	9	3	1,698	38
171	101	40	49	30	39	45	28	31	10	9	10	1,348	39
2,270	1,390	650	499	254	320	377	234	213	88	47	40	24,211	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—PRAIRIE REGION

(All money figures in thousands of dollars)

		Prairie Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.	188	139	134	134	118	324	329	152
2	Total Value of Estates.	\$1,033	\$ 905	\$1,003	\$1,142	\$1,120	\$4,002	\$6,448	\$4,423
Duties Assessed:									
3	To Class A Successors.	—	—	—	—	—	—	3	13
4	To Class B Successors.	8	8	10	11	11	40	54	49
5	To Class C Successors.	4	4	3	4	4	16	26	10
6	To Class D Successors.	1	1	1	1	1	3	5	6
7	Total.	13	13	14	16	16	59	88	78
Inheritances by:									
8	Class A Successors—Dutiable.	6	3	—	1	—	—	114	407
9	Class B Successors—Dutiable.	632	579	629	724	696	2,356	2,872	1,740
10	Class C Successors—Dutiable.	180	137	143	174	144	643	1,007	297
11	Class D Successors—Dutiable.	27	45	32	31	55	103	157	137
12	Total Subject to Duty.	845	764	804	930	895	3,102	4,150	2,581
13	Class A Successors—Non-Dutiable.	89	74	113	129	133	669	2,056	1,687
14	Class B Successors—Non-Dutiable.	81	51	51	51	49	139	104	56
15	Class C Successors—Non-Dutiable.	8	11	15	21	17	63	91	30
16	Class D Successors—Non-Dutiable.	7	3	8	5	11	11	16	18
17	Charities—Non-Dutiable.	3	2	12	6	15	18	31	51
18	Total Not Subject to Duty.	188	141	199	212	225	900	2,298	1,842
19	Grand Total of Inheritances.	1,033	905	1,003	1,142	1,120	4,002	6,448	4,423
Composition of Estates:									
20	Cash.	188	160	174	149	185	671	985	610
21	Bonds.	116	144	159	154	192	733	1,147	850
22	Stocks.	56	37	49	17	51	208	407	303
23	Insurance.	179	76	86	165	120	320	826	789
24	Mortgages.	37	37	33	34	72	207	345	306
25	Real Estate.	461	397	414	506	427	1,581	2,165	1,271
26	Personal Effects.	28	35	49	36	40	135	211	97
27	Other Assets.	67	95	110	146	92	354	694	408
28	Total Assets.	1,132	981	1,074	1,207	1,179	4,209	6,780	4,634
29	Less: Debts Payable.	99	76	71	65	59	207	332	211
30	Total Assessed Value.	1,033	905	1,003	1,142	1,120	4,002	6,448	4,423
Number of Successors:									
31	Class A—Dutiable Persons.	1	1	—	1	—	—	47	61
32	Class A—Non-Dutiable "	36	27	38	40	40	130	162	61
33	Class B—Dutiable "	262	244	218	247	226	730	691	287
34	Class B—Non-Dutiable "	160	135	99	121	99	225	165	82
35	Class C—Dutiable "	76	41	46	75	34	214	222	61
36	Class C—Non-Dutiable "	34	35	40	53	48	141	167	51
37	Class D—Dutiable "	14	13	9	8	12	23	30	22
38	Class D—Non-Dutiable "	36	9	19	14	22	28	45	57
39	Charities—Institutions.	8	6	10	8	4	31	32	18
40	Grand Total Successors.	627	511	479	567	485	1,522	1,561	700

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—PRAIRIE REGION

(All money figures in thousands of dollars)

Prairie Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
86	53	24	13	9	8	8	1	—	—	—	—	1,720	1
\$3,516	\$3,269	\$2,070	\$1,414	\$1,340	\$1,278	\$1,963	\$396	—	—	—	—	\$35,322	2
23	36	36	27	42	33	27	—	—	—	—	—	240	3
48	65	50	35	44	34	99	—	—	—	—	—	566	4
21	12	4	13	—	4	17	19	—	—	—	—	161	5
5	7	4	8	—	22	6	3	—	—	—	—	74	6
97	120	94	83	86	93	149	22	—	—	—	—	1,041	7
532	734	583	371	502	373	278	—	—	—	—	—	3,904	8
1,252	1,418	965	528	660	524	1,290	—	—	—	—	—	16,865	9
503	261	77	145	3	63	230	150	—	—	—	—	4,157	10
98	144	48	91	—	175	76	31	—	—	—	—	1,250	11
2,385	2,557	1,673	1,135	1,165	1,135	1,874	181	—	—	—	—	26,176	12
1,023	610	333	167	165	120	80	—	—	—	—	—	7,448	13
22	6	8	2	3	10	4	—	—	—	—	—	637	14
10	13	2	—	1	4	3	4	—	—	—	—	293	15
15	15	4	1	—	3	1	9	—	—	—	—	127	16
61	68	50	109	6	6	1	202	—	—	—	—	641	17
1,131	712	397	279	175	143	89	215	—	—	—	—	9,146	18
3,516	3,269	2,070	1,414	1,340	1,278	1,963	396	—	—	—	—	35,322	19
474	297	295	85	59	244	223	7	—	—	—	—	4,806	20
901	802	580	330	292	497	667	132	—	—	—	—	7,696	21
457	640	143	472	488	345	723	244	—	—	—	—	4,640	22
698	703	416	182	197	57	229	10	—	—	—	—	5,053	23
195	148	148	26	57	58	5	—	—	—	—	—	1,708	24
746	668	340	316	197	28	114	12	—	—	—	—	9,643	25
65	41	48	11	13	6	27	1	—	—	—	—	843	26
224	150	164	46	101	64	75	2	—	—	—	—	2,792	27
3,760	3,449	2,134	1,468	1,404	1,299	2,063	408	—	—	—	—	37,181	28
244	180	64	54	64	21	100	12	—	—	—	—	1,859	29
3,516	3,269	2,070	1,414	1,340	1,278	1,963	396	—	—	—	—	35,322	30
46	30	20	9	6	9	4	—	—	—	—	—	235	31
23	11	1	1	—	—	—	—	—	—	—	—	570	32
123	119	62	23	16	33	39	—	—	—	—	—	3,320	33
23	14	11	5	7	6	7	—	—	—	—	—	1,159	34
79	35	7	13	6	7	9	7	—	—	—	—	932	35
15	27	9	1	—	11	3	7	—	—	—	—	642	36
17	20	7	4	—	3	6	9	—	—	—	—	197	37
25	24	5	2	—	3	1	9	—	—	—	—	299	38
16	18	6	6	2	8	2	1	—	—	—	—	176	39
367	298	128	64	37	80	71	33	—	—	—	—	7,530	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

		B.C. and Yukon Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	94	95	70	54	42	149	177	111
2	Total Value of Estates.....	\$513	\$609	\$523	\$457	\$396	\$1,822	\$3,516	\$3,264
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	2	12
4	To Class B Successors.....	5	5	5	4	4	18	35	32
5	To Class C Successors.....	2	3	2	3	3	13	14	21
6	To Class D Successors.....	1	1	1	1	1	2	5	6
7	Total.....	8	9	8	8	8	33	56	71
Inheritances by:									
8	Class A Successors—Dutiable.....	—	—	2	3	—	—	84	338
9	Class B Successors—Dutiable.....	303	369	325	263	215	948	1,566	1,027
10	Class C Successors—Dutiable.....	105	123	98	87	107	513	539	602
11	Class D Successors—Dutiable.....	32	39	33	40	33	96	128	146
12	Total Subject to Duty.....	440	531	458	393	355	1,557	2,317	2,113
13	Class A Successors—Non-Dutiable.....	43	37	43	25	21	186	1,097	1,080
14	Class B Successors—Non-Dutiable.....	13	20	8	20	5	25	25	19
15	Class C Successors—Non-Dutiable.....	7	15	9	12	9	30	24	27
16	Class D Successors—Non-Dutiable.....	7	3	4	3	1	17	15	7
17	Charities—Non-Dutiable.....	3	3	1	4	5	7	38	18
18	Total Not Subject to Duty.....	73	78	65	64	41	265	1,199	1,151
19	Grand Total of Inheritances.....	513	609	523	457	396	1,822	3,516	3,264
Composition of Estates:									
20	Cash.....	110	120	117	81	80	310	534	487
21	Bonds.....	59	127	102	82	69	428	926	797
22	Stocks.....	44	44	40	42	53	219	401	662
23	Insurance.....	91	110	64	85	36	203	543	575
24	Mortgages.....	18	21	28	24	23	98	250	190
25	Real Estate.....	185	188	161	122	116	510	764	503
26	Personal Effects.....	30	25	17	16	18	80	146	131
27	Other Assets.....	19	18	17	25	18	42	115	128
28	Total Assets.....	556	653	546	477	413	1,890	3,679	3,473
29	Less: Debts Payable.....	43	44	23	20	17	68	163	209
30	Total Assessed Value.....	513	609	523	457	396	1,822	3,516	3,264
Number of Successors:									
31	Class A—Dutiable Persons.....	—	—	1	1	—	—	34	42
32	Class A—Non-Dutiable ".....	17	14	10	6	7	33	47	25
33	Class B—Dutiable ".....	112	130	99	66	52	230	238	115
34	Class B—Non-Dutiable ".....	35	48	14	43	20	58	64	41
35	Class C—Dutiable ".....	39	47	25	20	36	129	111	90
36	Class C—Non-Dutiable ".....	27	39	18	41	30	58	60	47
37	Class D—Dutiable ".....	11	11	14	13	8	40	21	29
38	Class D—Non-Dutiable ".....	26	16	19	4	4	40	41	21
39	Charities—Institutions.....	5	7	2	6	4	18	18	14
40	Grand Total Successors.....	272	312	202	200	161	606	634	424

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

B.C. and Yukon Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
68	54	24	11	10	8	8	1	4	3	1	2	986	1
\$2,845	\$3,277	\$2,041	\$1,254	\$1,368	\$1,341	\$2,068	\$ 306	\$1,771	\$1,720	\$788	\$2,978	\$32,857	2
19	35	36	26	27	65	36	38	21	11	—	—	328	3
39	66	49	24	50	43	85	—	111	83	101	187	946	4
21	18	6	21	8	1	43	—	87	—	—	253	519	5
4	6	1	3	—	—	17	—	16	144	—	—	209	6
83	125	92	74	85	109	181	38	235	238	101	440	2,002	7
461	736	643	367	373	650	348	286	168	118	—	—	4,577	8
999	1,434	864	373	693	520	957	—	922	761	648	1,350	14,537	9
499	397	100	336	131	24	508	—	540	5	—	1,376	6,090	10
69	97	26	43	6	5	139	—	119	787	—	2	1,840	11
2,028	2,664	1,633	1,119	1,203	1,199	1,952	286	1,749	1,671	648	2,728	27,044	12
797	576	374	119	163	140	108	20	20	45	138	—	5,032	13
5	2	27	2	—	2	—	—	—	1	—	—	174	14
8	19	1	2	—	—	—	—	—	—	—	—	163	15
5	7	3	1	2	—	2	—	2	1	2	—	82	16
2	9	3	11	—	—	6	—	—	2	—	250	362	17
817	613	408	135	165	142	116	20	22	49	140	250	5,813	18
2,845	3,277	2,041	1,254	1,368	1,341	2,068	306	1,771	1,720	788	2,978	32,857	19
280	284	225	53	243	94	334	88	82	25	177	427	4,151	20
554	996	517	478	373	398	470	170	518	279	189	715	8,247	21
715	719	715	327	443	470	622	25	1,102	1,072	303	1,596	9,614	22
488	482	340	89	139	135	82	—	—	85	72	29	3,648	23
89	172	69	63	61	9	210	—	—	72	2	—	1,399	24
577	430	238	128	81	198	263	—	33	96	75	—	4,668	25
113	108	42	44	17	30	42	9	23	20	4	9	924	26
143	199	328	95	42	23	116	35	41	117	41	275	1,837	27
2,959	3,390	2,474	1,277	1,399	1,357	2,139	327	1,799	1,766	863	3,051	34,488	28
114	113	433	23	31	16	71	21	28	46	75	73	1,631	29
2,845	3,277	2,041	1,254	1,368	1,341	2,068	306	1,771	1,720	788	2,978	32,857	30
31	27	16	7	8	8	5	1	1	2	—	—	184	31
24	6	4	1	—	—	1	—	—	—	1	—	196	32
94	90	61	24	17	10	28	—	12	8	8	9	1,403	33
14	3	11	6	1	2	—	—	—	2	—	—	362	34
77	59	15	19	11	7	15	—	6	1	—	9	716	35
14	36	2	9	—	—	—	—	—	—	—	—	381	36
13	15	8	10	2	3	4	—	3	9	—	1	215	37
8	17	4	12	3	—	3	—	2	1	3	—	224	38
13	10	2	10	—	—	2	—	—	1	—	9	121	39
288	263	123	98	42	30	58	1	24	24	12	28	3,802	40

TABLE C
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—DOMINION OF CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	416	77	170	268	397	530	542	578	460	344
2	Total Value of Estates.....	\$7,905	\$2,857	\$7,009	\$9,284	\$11,964	\$17,236	\$15,834	\$18,730	\$21,595	\$12,111
Duties Assessed:											
3	To Class A Successors.....	35	89	184	175	170	229	97	98	160	6
4	To Class B Successors.....	58	10	173	161	154	269	341	652	1,503	659
5	To Class C Successors.....	87	8	23	50	69	190	188	165	318	59
6	To Class D Successors.....	8	1	3	4	53	30	27	42	79	77
7	Total.....	188	108	383	390	446	718	653	957	2,060	801
Inheritances by:											
8	Class A Successors—Dutiable.....	975	1,219	2,338	2,324	2,499	3,224	1,649	1,449	1,369	126
9	Class B Successors—Dutiable.....	2,976	260	1,858	2,923	3,485	5,809	6,809	9,976	12,970	8,615
10	Class C Successors—Dutiable.....	1,290	251	482	1,070	1,465	2,890	2,782	3,117	3,330	1,221
11	Class D Successors—Dutiable.....	168	19	95	120	705	615	490	697	715	902
12	Total Subject to Duty.....	5,409	1,749	4,773	6,437	8,154	12,538	11,730	15,239	18,384	10,864
13	Class A Successors—Non-Dutiable.....	2,269	1,084	2,127	2,645	3,465	4,205	3,012	2,674	1,541	640
14	Class B Successors—Non-Dutiable.....	144	5	62	44	77	191	201	201	186	138
15	Class C Successors—Non-Dutiable.....	53	13	30	34	152	92	149	123	162	89
16	Class D Successors—Non-Dutiable.....	13	4	4	20	24	25	101	61	47	54
17	Charities—Non-Dutiable.....	17	2	13	104	92	185	641	432	1,275	326
18	Total Not Subject to Duty.....	2,496	1,108	2,236	2,847	3,810	4,698	4,104	3,491	3,211	1,247
19	Grand Total of Inheritances.....	7,905	2,857	7,009	9,284	11,964	17,236	15,834	18,730	21,595	12,111
Composition of Estates:											
20	Cash.....	600	258	460	920	1,388	1,740	1,925	2,056	1,984	1,020
21	Bonds.....	1,099	223	691	1,699	2,106	3,674	2,942	4,493	5,754	3,429
22	Stocks.....	1,133	817	2,360	2,602	3,077	4,060	4,275	4,639	8,028	4,000
23	Insurance.....	3,621	1,077	2,147	2,306	2,854	2,818	2,212	1,354	974	490
24	Mortgages.....	211	36	94	237	520	825	860	1,477	1,365	885
25	Real Estate.....	549	533	1,273	1,483	1,988	3,995	3,528	4,252	3,088	2,271
26	Personal Effects.....	152	71	221	258	294	400	323	439	221	140
27	Other Assets.....	876	99	438	475	654	834	766	1,341	960	370
28	Total Assets.....	8,241	3,114	7,684	9,980	12,881	18,346	16,831	20,051	22,374	12,605
29	Less: Debts Payable.....	336	257	675	696	917	1,110	997	1,321	779	494
30	Total Assessed Value.....	7,905	2,857	7,009	9,284	11,964	17,236	15,834	18,730	21,595	12,111
Number of Successors:											
31	Class A—Dutiable Persons.....	55	51	98	106	110	155	94	71	37	16
32	Class A—Non-Dutiable ".....	122	38	74	126	179	177	190	195	133	74
33	Class B—Dutiable ".....	426	47	171	337	595	871	964	1,061	1,046	796
34	Class B—Non-Dutiable ".....	79	8	52	78	121	255	330	418	379	336
35	Class C—Dutiable ".....	222	90	78	188	273	356	370	439	344	165
36	Class C—Non-Dutiable ".....	143	38	69	121	211	194	287	337	337	225
37	Class D—Dutiable ".....	21	6	22	30	57	94	83	104	90	84
38	Class D—Non-Dutiable ".....	42	7	25	50	63	61	121	135	110	143
39	Charities—Institutions.....	38	9	27	40	126	113	147	193	163	155
40	Grand Total Successors.....	1,148	294	616	1,076	1,735	2,276	2,586	2,953	2,639	1,994

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—DOMINION OF CANADA
(All money figures in thousands of dollars)

Males—(Cont'd.)		Dominion of Canada—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
2,410	6,192	69	49	78	153	202	270	374	389	363	283	1,740	3,970	1
\$93,061	\$217,586	\$1,254	\$ 976	\$1,048	\$2,655	\$5,410	\$5,624	\$7,894	\$7,257	\$8,736	\$6,087	\$39,645	\$86,586	2
1,128	2,371	31	5	—	1	—	1	4	1	—	—	16	59	3
2,672	6,652	26	36	15	70	139	164	179	141	145	188	1,196	2,299	4
1,321	2,478	5	5	8	19	319	73	120	131	196	44	425	1,345	5
254	578	1	1	3	4	3	5	19	9	130	23	310	508	6
5,375	12,079	63	47	26	94	461	243	322	282	471	255	1,947	4,211	7
14,920	32,092	328	70	—	27	5	47	63	38	6	4	233	821	8
39,142	94,823	607	620	627	1,848	2,300	3,749	4,453	3,905	3,882	3,829	23,055	48,875	9
15,988	33,886	154	142	260	577	2,617	1,511	2,333	2,445	3,314	1,254	9,845	24,452	10
3,264	7,790	27	15	91	71	89	112	371	298	931	463	3,132	5,600	11
73,314	168,591	1,116	847	978	2,523	5,011	5,419	7,220	6,686	8,133	5,550	36,265	79,748	12
16,066	39,728	99	44	14	45	39	48	42	64	—	—	325	720	13
734	1,983	17	6	15	27	66	45	80	140	160	171	446	1,173	14
1,039	1,936	9	24	26	29	37	62	117	163	210	130	696	1,503	15
271	624	3	2	5	9	18	17	64	69	69	48	259	563	16
1,637	4,724	10	53	10	22	239	33	371	135	164	188	1,654	2,879	17
19,747	48,995	138	129	70	132	399	205	674	571	603	537	3,380	6,838	18
93,061	217,586	1,254	976	1,048	2,655	5,410	5,624	7,894	7,257	8,736	6,087	39,645	86,586	19
9,197	21,548	76	104	158	321	880	735	1,058	971	1,118	743	4,316	10,480	20
20,116	46,226	157	100	277	637	1,625	1,512	2,625	2,720	3,397	2,449	11,716	27,215	21
24,350	59,341	269	110	129	549	1,316	1,522	1,626	1,155	1,890	1,188	8,542	18,296	22
14,187	34,040	234	121	119	204	90	144	144	97	56	22	1,189	2,420	23
7,024	13,534	26	146	56	183	184	317	649	734	760	462	2,881	6,398	24
18,392	41,352	315	329	240	673	947	1,233	1,600	1,374	1,346	1,057	9,623	18,737	25
1,702	4,221	39	27	51	99	169	163	205	182	159	123	970	2,187	26
5,070	11,883	289	148	78	124	460	274	348	353	324	320	2,653	5,371	27
100,038	232,145	1,405	1,085	1,108	2,790	5,671	5,900	8,255	7,586	9,050	6,364	41,890	91,104	28
6,977	14,559	151	109	60	135	261	276	361	329	314	277	2,245	4,518	29
93,061	217,586	1,254	976	1,048	2,655	5,410	5,624	7,894	7,257	8,736	6,087	39,645	86,586	30
590	1,383	8	1	—	3	2	3	1	2	1	2	15	38	31
816	2,124	16	9	10	12	3	6	4	7	1	1	44	113	32
3,950	10,264	67	54	123	268	288	483	627	595	605	548	2,754	6,412	33
1,286	3,342	33	8	26	50	118	123	211	338	347	266	987	2,507	34
1,808	4,333	47	30	66	119	166	222	335	404	443	251	1,705	3,788	35
1,391	3,353	30	56	69	87	118	188	270	387	438	337	1,682	3,662	36
461	1,052	16	7	10	10	17	33	84	89	83	62	383	794	37
578	1,335	29	16	32	28	78	52	156	210	207	136	751	1,695	38
769	1,780	10	11	25	33	85	72	142	141	173	180	650	1,522	39
11,649	28,966	256	192	361	610	875	1,182	1,830	2,173	2,298	1,783	8,971	20,531	40

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—MARITIME REGION

(All money figures in thousands of dollars)

		Maritime Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	41	3	10	15	23	40	41	44	37	2
2	Total Value of Estates.....	\$ 773	\$ 54	\$ 258	\$ 462	\$ 803	\$1,172	\$1,024	\$2,104	\$1,675	\$1,803
Duties Assessed:											
3	To Class A Successors.....	2	—	4	2	10	6	12	15	—	—
4	To Class B Successors.....	3	—	2	9	8	19	11	99	159	15
5	To Class C Successors.....	4	—	—	2	3	10	8	37	2	3
6	To Class D Successors.....	—	—	—	—	2	3	1	3	4	2
7	Total.....	9	—	6	13	23	38	32	154	165	18
Inheritances by:											
8	Class A Successors—Dutiable.....	105	7	82	43	181	112	182	228	1	2
9	Class B Successors—Dutiable.....	234	4	48	214	212	431	289	975	1,449	1,368
10	Class C Successors—Dutiable.....	96	4	6	41	72	199	191	524	55	5
11	Class D Successors—Dutiable.....	5	—	9	—	45	102	41	53	52	22
12	Total Subject to Duty.....	440	15	145	298	510	844	703	1,780	1,557	1,647
13	Class A Successors—Non-Dutiable.....	307	39	93	158	254	297	275	247	56	6
14	Class B Successors—Non-Dutiable.....	17	—	20	1	6	12	14	17	16	1
15	Class C Successors—Non-Dutiable.....	3	—	—	4	3	15	16	17	7	9
16	Class D Successors—Non-Dutiable.....	—	—	—	—	1	1	1	6	3	2
17	Charities—Non-Dutiable.....	6	—	—	1	29	3	15	37	36	7
18	Total Not Subject to Duty.....	333	39	113	164	293	328	321	324	118	158
19	Grand Total of Inheritances.....	773	54	258	462	803	1,172	1,024	2,104	1,675	1,803
Composition of Estates:											
20	Cash.....	38	4	16	39	104	158	116	139	96	123
21	Bonds.....	78	9	23	90	180	322	193	691	545	476
22	Stocks.....	71	6	55	145	188	170	279	563	747	803
23	Insurance.....	461	24	126	142	201	228	166	184	121	118
24	Mortgages.....	12	—	2	5	23	35	10	17	7	36
25	Real Estate.....	40	6	47	97	89	270	229	332	167	217
26	Personal Effects.....	18	1	4	9	20	37	21	133	24	20
27	Other Assets.....	71	5	1	14	43	69	49	182	27	40
28	Total Assets.....	789	55	274	541	848	1,289	1,063	2,241	1,734	1,835
29	Less: Debts Payable.....	16	1	16	79	45	117	39	137	59	30
30	Total Assessed Value.....	773	54	258	462	803	1,172	1,024	2,104	1,675	1,803
Number of Successors:											
31	Class A—Dutiable Persons.....	8	1	5	9	10	13	8	9	1	1
32	Class A—Non-Dutiable ".....	17	8	6	9	6	14	21	12	7	7
33	Class B—Dutiable ".....	43	2	6	32	32	66	60	51	83	69
34	Class B—Non-Dutiable ".....	27	—	2	4	13	29	23	36	33	34
35	Class C—Dutiable ".....	12	1	2	4	12	29	34	42	18	13
36	Class C—Non-Dutiable ".....	5	—	—	20	12	26	30	57	34	18
37	Class D—Dutiable ".....	2	—	4	—	3	6	5	6	7	7
38	Class D—Non-Dutiable ".....	1	—	9	—	2	5	2	21	11	17
39	Charities—Institutions.....	11	—	—	5	13	10	21	39	21	27
40	Grand Total Successors.....	126	12	34	83	103	198	204	273	215	19

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—MARITIME REGION

(All money figures in thousands of dollars)

Males—(Cont'd.)		Maritime Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
91	373	4	4	6	4	13	19	35	22	28	29	91	255	1
\$4,288	\$14,418	\$41	\$35	\$55	\$162	\$224	\$237	\$681	\$438	\$499	\$856	\$2,198	\$5,426	2
29	80	—	—	—	—	—	—	—	—	—	—	—	—	3
147	610	1	1	—	11	3	5	13	13	16	62	94	219	4
30	99	—	—	1	1	5	1	8	2	5	4	18	45	5
48	90	—	—	—	—	—	—	2	1	2	1	7	13	6
254	879	1	1	1	12	8	6	23	16	23	67	119	277	7
369	1,312	—	—	—	—	—	—	—	—	—	—	—	—	8
2,050	7,275	31	34	24	136	79	170	338	289	237	603	1,339	3,280	9
519	1,760	9	—	31	25	112	37	208	90	170	131	491	1,304	10
331	861	—	—	—	—	1	9	40	33	33	28	150	294	11
3,269	11,208	40	34	55	161	192	216	586	412	440	762	1,980	4,878	12
584	2,370	—	—	—	—	—	5	—	—	—	—	—	5	13
38	157	—	—	—	—	6	9	1	10	9	4	23	62	14
39	113	1	1	—	—	4	2	28	9	18	16	39	118	15
15	29	—	—	—	—	4	2	7	4	4	9	18	48	16
343	541	—	—	—	1	18	3	59	3	28	65	138	315	17
1,019	3,210	1	1	—	1	32	21	95	26	59	94	218	548	18
4,288	14,418	41	35	55	162	224	237	681	438	499	856	2,198	5,426	19
487	1,320	2	1	5	9	29	33	90	63	66	59	256	613	20
697	3,304	14	16	16	57	68	69	345	196	293	355	752	2,181	21
1,922	4,951	7	—	6	77	79	48	98	96	37	332	782	1,562	22
454	2,225	8	10	9	10	5	3	24	4	1	1	41	116	23
66	213	—	—	—	1	7	2	9	19	28	6	94	166	24
765	2,259	16	6	16	10	36	76	86	55	50	86	290	727	25
102	389	1	2	2	—	6	4	11	5	8	26	41	106	26
252	753	—	1	6	1	2	12	37	12	34	13	48	166	27
4,745	15,414	48	36	60	165	232	247	700	450	517	878	2,304	5,637	28
457	996	7	1	5	3	8	10	19	12	18	22	106	211	29
4,288	14,418	41	35	55	162	224	237	681	438	499	856	2,198	5,426	30
20	85	—	—	—	—	—	—	—	—	—	—	—	—	31
32	139	—	—	—	—	—	1	—	—	1	—	—	2	32
163	607	4	6	8	5	13	41	49	36	26	44	132	364	33
56	257	—	—	2	—	10	14	9	14	15	18	60	142	34
72	239	2	—	10	7	20	15	38	22	33	28	95	270	35
94	296	1	3	7	4	22	18	53	26	45	55	132	366	36
20	60	—	—	—	—	1	3	8	3	5	7	36	63	37
48	116	—	—	4	1	16	5	23	13	19	32	71	184	38
46	193	—	1	1	2	19	4	25	8	22	42	57	181	39
551	1,992	7	10	32	19	101	101	205	122	166	226	583	1,572	40

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—QUEBEC REGION

(All money figures in thousands of dollars)

		Quebec Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	76	20	36	47	59	95	91	104	79	44
2	Total Value of Estates.....	\$2,207	\$ 762	\$2,933	\$1,516	\$2,412	\$4,130	\$2,605	\$4,317	\$3,047	\$1,472
Duties Assessed:											
3	To Class A Successors.....	11	13	105	32	28	55	27	8	21	2
4	To Class B Successors.....	11	4	146	20	30	54	46	244	32	34
5	To Class C Successors.....	65	1	8	8	19	112	17	17	43	26
6	To Class D Successors.....	3	—	1	1	23	10	8	14	62	15
7	Total	90	18	260	61	100	231	98	283	158	77
Inheritances by:											
8	Class A Successors—Dutiable.....	292	275	1,061	409	477	611	428	132	236	48
9	Class B Successors—Dutiable.....	644	70	1,173	455	743	1,246	1,043	2,997	960	625
10	Class C Successors—Dutiable.....	632	53	119	207	358	1,310	320	465	457	410
11	Class D Successors—Dutiable.....	60	11	11	12	295	161	145	158	429	207
12	Total Subject to Duty	1,628	409	2,364	1,083	1,873	3,328	1,936	3,752	2,082	1,290
13	Class A Successors—Non-Dutiable.....	520	345	542	395	509	578	490	359	175	100
14	Class B Successors—Non-Dutiable.....	46	1	12	6	6	28	34	30	26	19
15	Class C Successors—Non-Dutiable.....	11	3	4	4	5	39	42	31	49	16
16	Class D Successors—Non-Dutiable.....	—	2	—	5	1	8	7	10	10	8
17	Charities—Non-Dutiable.....	2	2	11	23	18	149	96	135	705	39
18	Total Not Subject to Duty	579	353	569	433	539	802	669	565	965	182
19	Grand Total of Inheritances	2,207	762	2,933	1,516	2,412	4,130	2,605	4,317	3,047	1,472
Composition of Estates:											
20	Cash.....	83	92	111	136	239	305	333	474	275	130
21	Bonds.....	282	71	165	368	380	878	395	909	884	298
22	Stocks.....	468	185	1,528	393	976	1,595	775	1,423	926	374
23	Insurance.....	856	333	719	380	555	551	251	273	137	129
24	Mortgages.....	29	7	10	63	160	162	173	293	214	230
25	Real Estate.....	148	110	592	234	257	959	823	1,107	564	415
26	Personal Effects.....	31	24	53	53	60	88	55	99	29	21
27	Other Assets.....	505	9	101	77	56	87	102	223	255	64
28	Total Assets	2,402	831	3,279	1,704	2,683	4,625	2,907	4,801	3,284	1,661
29	Less: Debts Payable.....	195	69	346	188	271	495	302	484	237	189
30	Total Assessed Value	2,207	762	2,933	1,516	2,412	4,130	2,605	4,317	3,047	1,472
Number of Successors:											
31	Class A—Dutiable Persons.....	13	17	30	14	17	20	19	10	5	4
32	Class A—Non-Dutiable ".....	31	8	30	22	30	28	27	30	16	7
33	Class B—Dutiable ".....	69	6	53	54	107	187	139	205	170	87
34	Class B—Non-Dutiable ".....	15	2	9	11	9	55	58	60	61	52
35	Class C—Dutiable ".....	58	9	7	44	58	102	40	98	82	35
36	Class C—Non-Dutiable ".....	30	7	9	13	11	62	81	67	69	39
37	Class D—Dutiable ".....	5	1	5	6	8	23	21	27	34	16
38	Class D—Non-Dutiable ".....	2	4	4	14	9	15	13	29	15	33
39	Charities—Institutions.....	7	8	22	18	52	74	44	79	63	41
40	Grand Total Successors	230	62	169	196	301	566	442	605	515	314

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—QUEBEC REGION

(All money figures in thousands of dollars)

Males—(Cont'd.)		Quebec Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
447	1,098	16	13	20	38	41	54	89	81	80	52	326	810	1
\$20,062	\$45,463	\$450	\$398	\$229	\$817	\$1,343	\$2,099	\$2,897	\$1,484	\$2,424	\$885	\$8,738	\$21,764	2
264	566	28	—	—	—	—	—	—	—	—	—	5	33	3
706	1,327	1	24	3	26	97	83	98	36	59	11	350	788	4
264	580	1	3	1	8	25	41	53	18	58	10	97	315	5
31	168	1	—	1	—	1	4	2	2	5	3	39	58	6
1,265	2,641	31	27	5	34	123	128	153	56	122	24	491	1,194	7
3,401	7,370	263	—	—	—	1	—	—	—	—	—	80	344	8
9,362	19,318	81	242	135	533	934	1,446	1,720	819	1,260	410	5,768	13,348	9
2,998	7,329	32	75	53	212	353	535	842	409	921	317	1,771	5,520	10
505	1,994	21	7	22	18	14	60	38	71	94	69	503	917	11
16,266	36,011	397	324	210	763	1,302	2,041	2,600	1,299	2,275	796	8,122	20,129	12
3,004	7,017	42	8	3	11	17	7	15	10	—	—	109	222	13
179	387	6	—	4	15	7	20	18	44	31	7	89	241	14
123	327	3	12	7	9	6	14	28	53	48	28	140	348	15
16	67	1	1	1	3	3	3	14	25	19	8	49	127	16
474	1,654	1	53	4	16	8	14	222	53	51	46	229	697	17
3,796	9,452	53	74	19	54	41	58	297	185	149	89	616	1,635	18
20,062	45,463	450	398	229	817	1,343	2,099	2,897	1,484	2,424	885	8,738	21,764	19
1,493	3,671	18	31	26	79	138	157	295	162	239	95	898	2,138	20
3,235	7,865	37	25	41	161	132	432	956	471	841	322	2,355	5,773	21
6,175	14,818	17	30	14	239	637	809	776	398	697	157	1,837	5,611	22
3,580	7,764	106	29	34	60	32	36	54	5	11	2	423	792	23
1,184	2,525	6	135	11	80	44	111	170	153	290	52	697	1,749	24
5,250	10,459	165	196	69	165	273	481	613	284	322	249	2,615	5,432	25
343	856	21	8	27	41	65	52	73	32	49	12	221	601	26
1,474	2,953	176	23	28	53	118	142	111	98	74	46	675	1,544	27
22,734	50,911	546	477	250	878	1,439	2,220	3,048	1,603	2,523	935	9,721	23,640	28
2,672	5,448	96	79	21	61	96	121	151	119	99	50	983	1,876	29
20,062	45,463	450	398	229	817	1,343	2,099	2,897	1,484	2,424	885	8,738	21,764	30
118	267	4	—	—	—	1	—	—	—	—	—	4	9	31
156	385	5	3	3	5	2	2	1	3	—	—	23	47	32
822	1,899	13	9	33	55	60	133	178	111	154	89	647	1,482	33
271	603	7	1	7	9	27	43	49	82	69	26	207	527	34
308	841	5	15	15	38	26	30	78	69	129	66	246	717	35
245	633	8	23	16	30	29	40	73	110	101	67	279	776	36
90	236	1	3	3	3	3	10	15	25	30	16	67	176	37
52	190	3	2	10	8	9	11	28	62	36	32	118	319	38
302	710	4	7	9	24	27	37	83	60	80	44	208	583	39
2,364	5,764	50	63	96	172	184	306	505	522	599	340	1,799	4,636	40

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—ONTARIO REGION

(All money figures in thousands of dollars)

		Ontario Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	145	29	67	88	132	177	226	256	216	194
2	Total Value of Estates.....	\$2,681	\$1,441	\$2,368	\$3,852	\$4,062	\$5,757	\$7,559	\$7,159	\$12,827	\$5,114
Duties Assessed:											
3	To Class A Successors.....	17	70	49	64	41	68	42	39	108	1
4	To Class B Successors.....	33	5	19	91	65	121	229	104	1,215	186
5	To Class C Successors.....	13	4	10	28	23	28	52	95	232	27
6	To Class D Successors.....	1	1	1	2	10	11	8	18	8	24
7	Total.....	64	80	79	185	139	228	331	256	1,563	238
Inheritances by:											
8	Class A Successors—Dutiable.....	399	798	769	857	765	1,055	719	564	788	22
9	Class B Successors—Dutiable.....	1,049	116	444	1,360	1,183	2,238	3,675	3,025	8,441	3,600
10	Class C Successors—Dutiable.....	346	130	226	420	593	551	1,183	1,627	2,030	640
11	Class D Successors—Dutiable.....	33	8	27	61	162	219	163	319	138	311
12	Total Subject to Duty.....	1,827	1,052	1,466	2,698	2,703	4,063	5,740	5,535	11,397	4,573
13	Class A Successors—Non-Dutiable.....	763	378	874	1,041	1,158	1,537	1,372	1,216	738	327
14	Class B Successors—Non-Dutiable.....	46	2	16	12	36	112	54	93	96	70
15	Class C Successors—Non-Dutiable.....	28	8	8	17	122	20	74	60	65	56
16	Class D Successors—Non-Dutiable.....	10	1	2	8	14	3	77	32	23	26
17	Charities—Non-Dutiable.....	7	—	2	76	29	22	242	223	508	62
18	Total Not Subject to Duty.....	854	389	902	1,154	1,359	1,694	1,819	1,624	1,430	541
19	Grand Total of Inheritances.....	2,681	1,441	2,368	3,852	4,062	5,757	7,559	7,159	12,827	5,114
Composition of Estates:											
20	Cash.....	243	89	186	405	422	492	803	705	1,091	517
21	Bonds.....	512	102	312	661	688	1,336	1,478	1,744	3,004	1,677
22	Stocks.....	363	519	592	1,105	750	1,134	2,114	1,522	5,655	1,015
23	Insurance.....	1,201	507	958	1,050	1,062	1,018	1,233	520	531	119
24	Mortgages.....	108	7	60	95	207	427	463	848	947	521
25	Real Estate.....	145	313	236	528	779	1,190	1,421	1,603	1,369	1,233
26	Personal Effects.....	29	23	72	88	104	120	135	125	98	71
27	Other Assets.....	147	35	135	154	239	294	358	339	497	130
28	Total Assets.....	2,748	1,595	2,551	4,086	4,251	6,011	8,005	7,406	13,192	5,283
29	Less: Debts Payable.....	67	154	183	234	189	254	446	247	365	169
30	Total Assessed Value.....	2,681	1,441	2,368	3,852	4,062	5,757	7,559	7,159	12,827	5,114
Number of Successors:											
31	Class A—Dutiable Persons.....	20	23	40	39	38	58	43	30	16	6
32	Class A—Non-Dutiable ".....	32	6	12	30	46	47	69	90	67	45
33	Class B—Dutiable ".....	147	18	60	104	192	239	388	475	489	416
34	Class B—Non-Dutiable ".....	16	2	19	27	41	84	95	203	190	190
35	Class C—Dutiable ".....	87	56	33	44	109	88	195	187	138	97
36	Class C—Non-Dutiable ".....	70	22	24	58	125	62	145	166	179	136
37	Class D—Dutiable ".....	5	5	7	11	26	33	35	46	29	35
38	Class D—Non-Dutiable ".....	29	2	8	24	28	13	76	54	60	63
39	Charities—Institutions.....	17	1	3	12	48	18	59	59	61	55
40	Grand Total Successors.....	423	135	206	349	653	642	1,105	1,310	1,229	1,043

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—ONTARIO REGION
(All money figures in thousands of dollars)

Males—(Cont'd.)		Ontario Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
1,327	2,857	33	19	32	60	78	126	162	197	179	147	1,030	2,063	1
\$52,532	\$105,352	\$615	\$350	\$469	\$984	\$1,176	\$2,153	\$2,952	\$3,962	\$4,144	\$3,436	\$23,329	\$43,570	2
671	1,170	3	5	—	1	—	1	—	—	—	—	2	12	3
1,471	3,539	21	6	6	22	13	38	45	63	47	92	603	956	4
927	1,439	3	2	4	6	25	26	53	104	129	28	285	665	5
108	192	—	—	2	—	1	1	12	4	22	17	222	281	6
3,177	6,340	27	13	12	29	39	66	110	171	198	137	1,112	1,914	7
8,421	15,157	65	70	—	27	3	41	—	4	—	5	33	248	8
21,570	46,701	388	169	264	699	566	1,187	1,485	1,834	1,524	2,111	12,148	22,375	9
10,194	17,940	87	64	108	216	540	783	1,063	1,704	2,087	728	6,858	14,238	10
1,736	3,177	6	—	69	2	24	31	219	128	222	322	2,034	3,057	11
41,921	82,975	546	303	441	944	1,133	2,042	2,767	3,670	3,833	3,166	21,073	39,918	12
8,609	18,013	48	32	1	19	20	32	—	50	—	—	137	340	13
397	934	8	3	6	8	9	12	32	50	80	119	238	565	14
754	1,212	4	10	12	7	9	44	57	87	113	70	455	867	15
183	379	1	1	3	5	3	10	41	28	38	26	171	326	16
668	1,839	8	1	6	1	2	13	55	77	80	55	1,255	1,554	17
10,611	22,377	69	47	28	40	43	111	185	292	311	270	2,256	3,652	18
52,532	105,352	615	350	469	984	1,176	2,153	2,952	3,962	4,144	3,436	23,329	43,570	19
5,183	10,136	39	51	54	123	172	364	423	551	600	417	2,399	5,193	20
12,974	24,488	79	42	155	249	372	617	918	1,575	1,649	1,401	6,830	13,887	21
12,978	27,747	212	56	91	135	193	485	577	551	909	609	4,876	8,694	22
7,670	15,869	83	65	33	63	31	66	38	74	23	9	506	991	23
4,765	8,448	13	11	36	86	80	151	361	415	313	373	1,885	3,724	24
8,886	17,703	104	72	88	280	317	431	565	686	618	523	5,516	9,200	25
847	1,712	15	8	12	33	35	50	74	77	70	63	541	978	26
2,196	4,524	110	65	24	55	31	84	114	184	101	213	1,703	2,684	27
55,499	110,627	655	370	493	1,024	1,231	2,248	3,070	4,113	4,283	3,608	24,256	45,351	28
2,967	5,275	40	20	24	40	55	95	118	151	139	172	927	1,781	29
52,532	105,352	615	350	469	984	1,176	2,153	2,952	3,962	4,144	3,436	23,329	43,570	30
306	619	4	1	—	3	1	2	—	1	—	2	8	22	31
422	866	7	5	1	2	—	1	—	3	—	—	13	32	32
2,065	4,593	36	22	49	121	108	189	218	296	247	271	1,451	3,008	33
735	1,602	18	4	13	17	26	41	101	148	165	130	534	1,197	34
1,035	2,069	29	12	21	47	83	139	165	260	242	132	1,207	2,337	35
829	1,816	12	28	33	23	33	122	125	212	237	178	1,102	2,105	36
257	489	8	—	7	2	4	15	43	45	23	30	233	410	37
356	713	19	14	13	11	28	22	90	102	128	62	496	985	38
371	704	5	3	5	3	16	27	29	63	66	79	348	644	39
6,376	13,471	138	89	142	229	299	558	771	1,130	1,108	884	5,392	10,740	40

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—PRAIRIE REGION

(All money figures in thousands of dollars)

		Prairie Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	108	15	38	71	120	157	139	106	83	47
2	Total Value of Estates.....	\$1,297	\$353	\$788	\$1,488	\$2,210	\$4,188	\$3,183	\$2,022	\$2,228	\$1,057
Duties Assessed:											
3	To Class A Successors.....	1	2	8	13	13	67	12	9	16	—
4	To Class B Successors.....	8	1	2	11	23	65	39	36	64	19
5	To Class C Successors.....	4	1	2	6	5	10	34	6	7	2
6	To Class D Successors.....	1	—	1	1	1	4	9	5	1	6
7	Total.....	14	4	13	31	42	146	94	56	88	27
Inheritances by:											
8	Class A Successors—Dutiable.....	29	66	157	257	222	931	221	156	171	16
9	Class B Successors—Dutiable.....	716	58	102	388	799	1,582	1,332	1,065	1,392	663
10	Class C Successors—Dutiable.....	156	19	70	233	200	359	494	223	210	53
11	Class D Successors—Dutiable.....	21	—	47	22	43	88	130	116	29	98
12	Total Subject to Duty.....	922	143	376	900	1,264	2,960	2,177	1,560	1,802	830
13	Class A Successors—Non-Dutiable.....	331	205	380	561	903	1,157	601	358	344	99
14	Class B Successors—Non-Dutiable.....	29	3	13	18	13	35	97	48	41	29
15	Class C Successors—Non-Dutiable.....	11	1	18	3	13	17	16	12	20	6
16	Class D Successors—Non-Dutiable.....	2	1	1	3	4	10	16	7	7	13
17	Charities—Non-Dutiable.....	2	—	—	3	13	9	276	37	14	80
18	Total Not Subject to Duty.....	375	210	412	588	946	1,228	1,006	462	426	227
19	Grand Total of Inheritances.....	1,297	353	788	1,488	2,210	4,188	3,183	2,022	2,228	1,057
Composition of Estates:											
20	Cash.....	167	34	88	189	316	584	454	293	303	128
21	Bonds.....	164	28	60	196	316	736	668	439	694	466
22	Stocks.....	62	22	80	209	242	750	561	113	322	76
23	Insurance.....	639	167	171	316	477	692	335	142	107	57
24	Mortgages.....	3	5	21	50	85	134	185	111	91	53
25	Real Estate.....	169	68	274	430	642	1,098	854	745	614	261
26	Personal Effects.....	31	14	68	53	61	106	64	37	28	12
27	Other Assets.....	92	35	135	182	200	277	219	205	141	44
28	Total Assets.....	1,327	373	897	1,625	2,339	4,377	3,340	2,085	2,300	1,097
29	Less: Debts Payable.....	30	20	109	137	129	189	157	63	72	40
30	Total Assessed Value.....	1,297	353	788	1,488	2,210	4,188	3,183	2,022	2,228	1,057
Number of Successors:											
31	Class A—Dutiable Persons.....	5	6	13	22	19	41	16	9	7	3
32	Class A—Non-Dutiable “.....	25	12	22	53	82	63	58	43	32	10
33	Class B—Dutiable “.....	128	18	30	91	201	307	310	215	224	144
34	Class B—Non-Dutiable “.....	17	4	22	23	32	66	143	101	76	50
35	Class C—Dutiable “.....	51	15	30	55	58	94	65	48	47	6
36	Class C—Non-Dutiable “.....	35	9	34	10	31	42	30	36	21	22
37	Class D—Dutiable “.....	6	—	4	6	10	22	18	17	9	13
38	Class D—Non-Dutiable “.....	9	1	2	7	10	20	25	21	13	23
39	Charities—Institutions.....	2	—	—	4	9	17	20	16	9	12
40	Grand Total Successors.....	278	65	157	271	452	672	685	506	438	283

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—PRAIRIE REGION

(All money figures in thousands of dollars)

Males—(Cont'd.)		Prairie Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
355	1,239	9	7	11	31	40	41	44	53	44	37	164	481	1
\$9,303	\$28,117	\$66	\$87	\$133	\$403	\$408	\$753	\$579	\$690	\$680	\$534	\$2,872	\$7,205	2
90	231	—	—	—	—	—	—	—	—	—	—	9	9	3
119	387	1	2	1	8	4	32	8	14	15	9	84	178	4
65	142	—	—	2	2	2	1	2	2	1	1	6	19	5
17	46	—	—	—	—	1	—	2	1	2	1	22	29	6
291	806	1	2	3	10	7	33	12	17	18	11	121	235	7
1,546	3,772	—	—	—	—	—	6	—	—	5	—	121	132	8
3,244	11,341	45	78	60	305	258	688	427	558	552	418	2,134	5,523	9
1,446	3,463	11	3	53	74	75	49	59	69	26	31	244	694	10
298	892	—	1	—	—	18	4	43	34	39	30	190	359	11
6,534	19,468	56	82	113	379	351	747	529	661	622	479	2,689	6,708	12
2,403	7,342	4	3	7	13	3	3	7	3	—	—	63	106	13
105	431	3	2	4	4	21	1	17	22	28	29	75	206	14
86	203	2	—	6	6	17	1	1	3	20	5	29	90	15
35	99	1	—	2	—	7	1	2	1	5	1	8	28	16
140	574	—	—	1	1	9	—	23	—	5	20	8	67	17
2,769	8,649	10	5	20	24	57	6	50	29	58	55	183	497	18
9,303	28,117	66	87	133	403	408	753	579	690	680	534	2,872	7,205	19
1,142	3,698	6	7	23	67	72	129	94	102	93	125	390	1,108	20
1,522	5,289	17	15	18	88	135	233	163	269	253	201	1,015	2,407	21
1,296	3,733	6	20	7	53	30	137	41	32	140	27	414	907	22
1,660	4,763	16	8	28	52	6	14	9	5	17	2	134	291	23
623	1,361	2	—	9	10	11	43	50	25	40	21	136	347	24
2,538	7,693	18	35	34	130	143	177	201	227	130	141	713	1,949	25
200	674	2	4	6	11	10	24	16	14	10	6	66	169	26
883	2,413	2	4	12	12	27	29	37	48	32	36	140	379	27
9,864	29,624	69	93	137	423	434	786	611	722	715	559	3,008	7,557	28
561	1,507	3	6	4	20	26	33	32	32	35	25	136	352	29
9,303	28,117	66	87	133	403	408	753	579	690	680	534	2,872	7,205	30
89	230	—	—	—	—	—	1	—	—	1	—	3	5	31
148	548	2	1	5	4	1	2	3	1	—	1	2	22	32
635	2,303	9	10	19	55	73	90	112	100	108	115	326	1,017	33
181	715	8	2	3	24	46	7	33	58	70	63	130	444	34
267	736	8	3	9	17	12	23	14	17	10	17	66	196	35
159	429	8	1	13	17	31	3	4	11	31	10	84	213	36
46	151	7	1	—	—	4	2	8	4	7	4	9	46	37
68	199	7	—	5	4	14	3	13	6	10	5	33	100	38
34	123	1	—	4	2	12	—	1	2	4	8	19	53	39
1,627	5,434	50	18	58	123	193	131	188	199	241	223	672	2,096	40

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

		B.C. and Yukon Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	46	10	19	47	63	61	45	68	45	31
2	Total Value of Estates.....	\$947	\$247	\$661	\$1,965	\$2,477	\$1,990	\$1,463	\$3,128	\$1,819	\$2,663
Duties Assessed:											
3	To Class A Successors.....	4	4	18	64	78	33	4	28	15	3
4	To Class B Successors.....	3	—	2	30	28	10	17	169	33	267
5	To Class C Successors.....	2	1	3	5	19	30	77	9	34	2
6	To Class D Successors.....	2	—	—	1	17	2	—	2	4	3
7	Total	11	5	23	100	142	75	98	208	86	275
Inheritances by:											
8	Class A Successors—Dutiable.....	150	73	268	757	853	516	99	370	173	39
9	Class B Successors—Dutiable.....	333	13	91	505	548	312	469	1,914	729	2,358
10	Class C Successors—Dutiable.....	60	46	60	170	243	471	594	277	578	65
11	Class D Successors—Dutiable.....	48	—	2	25	160	45	12	51	67	63
12	Total Subject to Duty	591	132	421	1,457	1,804	1,344	1,174	2,612	1,547	2,525
13	Class A Successors—Non-Dutiable.....	348	115	238	490	642	637	273	494	228	54
14	Class B Successors—Non-Dutiable.....	6	—	—	7	15	4	3	13	7	4
15	Class C Successors—Non-Dutiable.....	1	—	1	7	8	1	1	4	21	2
16	Class D Successors—Non-Dutiable.....	—	—	—	4	4	2	1	5	5	4
17	Charities—Non-Dutiable.....	1	—	1	—	4	2	11	—	11	74
18	Total Not Subject to Duty	356	115	240	508	673	646	289	516	272	138
19	Grand Total of Inheritances	947	247	661	1,965	2,477	1,990	1,463	3,128	1,819	2,663
Composition of Estates:											
20	Cash.....	69	39	59	151	307	201	220	445	219	123
21	Bonds.....	62	13	131	383	542	402	208	709	628	514
22	Stocks.....	169	84	105	750	921	411	546	1,018	378	1,730
23	Insurance.....	464	46	173	418	558	329	227	234	80	67
24	Mortgages.....	59	17	2	24	45	67	29	209	106	44
25	Real Estate.....	48	37	123	194	221	479	201	465	373	144
26	Personal Effects.....	43	8	23	55	51	50	47	46	41	16
27	Other Assets.....	60	16	66	49	115	107	38	392	39	92
28	Total Assets	974	260	682	2,024	2,760	2,046	1,516	3,518	1,864	2,730
29	Less: Debts Payable	27	13	21	59	283	56	53	390	45	67
30	Total Assessed Value	947	247	661	1,965	2,477	1,990	1,463	3,128	1,819	2,663
Number of Successors:											
31	Class A—Dutiable Persons.....	9	4	10	22	26	23	8	13	8	2
32	Class A—Non-Dutiable ".....	17	4	4	12	15	25	15	20	11	5
33	Class B—Dutiable ".....	39	3	22	56	63	72	67	115	80	80
34	Class B—Non-Dutiable ".....	4	—	—	13	26	21	11	18	19	10
35	Class C—Dutiable ".....	14	9	6	41	36	43	36	64	59	14
36	Class C—Non-Dutiable ".....	3	—	2	20	32	2	1	11	34	10
37	Class D—Dutiable ".....	3	—	2	7	10	10	4	8	11	13
38	Class D—Non-Dutiable ".....	1	—	2	5	14	8	5	10	11	7
39	Charities—Institutions.....	1	—	2	1	4	4	3	—	9	20
40	Grand Total Successors	91	20	50	177	226	208	150	259	242	161

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1945-46 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

Males—(Cont'd.)		B.C. and Yukon Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
190	625	7	6	9	20	30	30	44	36	32	18	129	361	1
\$6,876	\$24,236	\$83	\$105	\$162	\$291	\$2,257	\$382	\$786	\$682	\$989	\$376	\$2,508	\$8,621	2
73	324	—	—	—	—	—	—	4	1	—	—	—	5	3
229	788	2	4	5	4	21	7	15	13	8	14	65	158	4
36	218	—	—	—	2	261	4	4	6	3	1	19	300	5
51	82	—	—	—	3	1	—	1	1	99	1	21	127	6
389	1,412	2	4	5	9	283	11	24	21	110	16	105	590	7
1,182	4,480	—	—	—	—	—	—	63	34	—	—	—	97	8
2,916	10,188	63	97	144	176	463	257	484	405	309	286	1,665	4,349	9
830	3,394	15	—	14	50	1,537	107	161	174	110	48	480	2,696	10
395	868	—	7	—	51	32	9	31	31	543	12	256	972	11
5,323	18,930	78	104	158	277	2,032	373	739	644	962	346	2,401	8,114	12
1,466	4,985	5	—	3	2	—	—	20	—	—	—	17	47	13
16	75	—	—	1	—	23	3	11	14	13	12	22	99	14
36	82	—	1	—	7	—	2	4	11	10	13	33	81	15
23	48	—	—	—	1	1	1	1	11	4	3	12	34	16
12	116	—	—	—	4	201	3	11	2	—	2	23	246	17
1,553	5,306	5	1	4	14	225	9	47	38	27	30	107	507	18
6,876	24,236	83	105	162	291	2,257	382	786	682	989	376	2,508	8,621	19
890	2,723	13	14	50	45	469	50	156	93	118	48	372	1,428	20
1,688	5,280	10	2	47	82	918	163	241	208	361	171	764	2,967	21
1,980	8,092	26	3	11	46	377	42	135	77	108	63	633	1,521	22
823	3,419	21	9	15	17	15	26	20	9	5	8	85	230	23
385	987	4	—	1	6	41	10	58	123	89	10	70	412	24
953	3,238	12	20	32	88	179	68	136	123	225	58	489	1,430	25
210	590	1	5	5	14	53	32	32	54	23	15	100	334	26
266	1,240	—	54	7	3	282	8	49	11	84	12	87	597	27
7,195	25,569	87	107	168	301	2,334	399	827	698	1,013	385	2,600	8,919	28
319	1,333	4	2	6	10	77	17	41	16	24	9	92	298	29
6,876	24,236	83	105	162	291	2,257	382	786	682	989	376	2,508	8,621	30
57	182	—	—	—	—	—	—	1	1	—	—	—	2	31
58	186	2	—	1	1	—	—	—	—	—	—	6	10	32
265	862	5	7	14	32	34	30	70	52	70	29	198	541	33
43	165	—	1	1	—	9	18	19	36	28	29	56	197	34
126	448	3	—	11	10	25	15	40	36	29	8	91	268	35
64	179	1	1	—	13	3	5	15	28	24	27	85	202	36
48	116	—	3	—	5	5	3	10	12	18	5	38	99	37
54	117	—	—	—	4	11	11	2	27	14	5	33	107	38
16	60	—	—	6	2	11	4	4	8	1	7	18	61	39
731	2,315	11	12	33	67	98	86	161	200	184	110	525	1,487	40

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DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

1948

Authorized for Publication by
THE HONOURABLE J. J. McCANN
Minister of National Revenue

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CANADA

DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

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1948
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Minister of National Revenue

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TAXATION STATISTICS

INTRODUCTION

The third annual volume of "Taxation Statistics" is presented herein. Any material changes in the contents from previous years are mentioned below.

Section I dealing with tax collections is continued as in the past with minor exceptions. Table "G" of the past two volumes, dealing with adjusted corporation tax collections, has been omitted. This supplementary table was included in previous years in order to show a more accurate reflection of corporation tax collections as between income tax and excess profits tax. The excess profits tax is no longer being levied and its productivity is therefore of little current interest.

Section II covers corporation statistics for the 1946 Taxation Year in a manner similar to previously published statistics for 1945 and 1944. A preliminary table gathers together the principal comparative figures for these years and shows that while taxable corporation profits for 1946 were up 16% over 1945, the tax payable was 1% lower as a result of a reduction in the rate of excess profits tax.

Section III deals with individual income tax statistics for the 1946 Taxation Year taken from a 10% sample of tax returns prior to assessment. Previously the statistics were taken from all returns after assessment. The new method permits much quicker publication and a more detailed analysis of the smaller number of returns examined. As a result, the Department is able to issue for the first time a breakdown of taxpayers by principal Canadian cities as well as a much more detailed picture of the sources of personal income both gross and net. Some of the more interesting figures are arranged into short tables appearing at the front of the report with the basic data converted to percentages. In the main sections of the report space limitations do not permit the presentation of the data in terms of percentages which are admittedly in many cases more informative than the actual numbers.

Section IV presents Succession Duty statistics on the same basis as in last year's report.

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National Revenue for Taxation
Department of National Revenue

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Director of Economics and
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Statistics of General Interest

Statistics of General Interest

Canadian Taxpayers By Income—1946							
INCOME CLASS	NUMBER	INCOME			TAX		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$ 700.....	30,620	\$ 19.9	0.41%	0.41%	\$ 0.3	0.05%	0.05%
\$ 700— 800.....	91,400	68.6	1.43	1.84	2.1	0.32	0.37
800— 900.....	98,770	83.9	1.74	3.58	4.4	0.68	1.05
900— 1,000.....	102,090	96.9	2.01	5.59	6.2	0.96	2.01
1,000— 1,100.....	97,280	102.0	2.12	7.71	8.0	1.24	3.25
1,100— 1,200.....	86,230	99.0	2.06	9.77	9.0	1.39	4.64
1,200— 1,300.....	131,730	164.8	3.42	13.19	10.4	1.61	6.25
1,300— 1,400.....	144,290	194.6	4.04	17.23	12.6	1.95	8.20
1,400— 1,500.....	143,190	207.6	4.32	21.55	14.0	2.16	10.36
1,500— 1,600.....	147,090	227.9	4.74	26.29	15.9	2.45	12.81
1,600— 1,700.....	138,620	228.5	4.75	31.04	16.9	2.61	15.42
1,700— 1,800.....	126,990	222.1	4.62	35.66	17.0	2.62	18.04
1,800— 1,900.....	120,830	223.3	4.64	40.30	18.5	2.86	20.90
1,900— 2,000.....	107,520	209.5	4.36	44.66	18.1	2.79	23.69
2,000— 2,100.....	98,040	200.8	4.17	48.83	18.5	2.86	26.55
2,100— 2,200.....	87,070	187.0	3.89	52.72	18.4	2.84	29.39
2,200— 2,300.....	72,330	162.5	3.38	56.10	16.8	2.59	31.98
2,300— 2,400.....	61,580	144.6	3.01	59.11	15.7	2.42	34.40
2,400— 2,500.....	52,760	129.1	2.68	61.79	14.8	2.29	36.69
2,500— 2,600.....	43,170	110.0	2.29	64.08	12.8	1.98	38.67
2,600— 2,700.....	36,990	98.0	2.04	66.12	12.1	1.87	40.54
2,700— 2,800.....	32,430	89.1	1.85	67.97	11.5	1.78	42.32
2,800— 2,900.....	26,880	76.6	1.59	69.56	10.2	1.57	43.89
2,900— 3,000.....	24,480	72.2	1.50	71.06	9.9	1.53	45.42
3,000— 3,500.....	79,660	256.5	5.33	76.39	38.1	5.88	51.30
3,500— 4,000.....	44,620	166.2	3.46	79.85	27.5	4.25	55.55
4,000— 4,500.....	27,520	116.2	2.42	82.27	21.1	3.26	58.81
4,500— 5,000.....	18,520	87.6	1.82	84.09	17.3	2.67	61.48
5,000— 6,000.....	24,330	132.4	2.75	86.84	28.4	4.38	65.86
6,000— 7,000.....	14,490	93.3	1.94	88.78	22.2	3.43	69.29
7,000— 8,000.....	9,970	74.6	1.55	90.33	19.2	2.96	72.25
8,000— 9,000.....	5,960	50.4	1.05	91.38	13.5	2.08	74.33
9,000— 10,000.....	5,210	49.3	1.02	92.40	14.2	2.19	76.52
10,000— 15,000.....	11,970	143.1	2.97	95.37	47.4	7.32	83.84
15,000— 20,000.....	4,040	69.1	1.44	96.81	27.2	4.20	88.04
20,000— 25,000.....	1,970	43.8	0.91	97.72	18.9	2.92	90.96
25,000— 50,000.....	1,942	64.7	1.35	99.07	32.0	4.94	95.90
50,000— 100,000.....	449	29.9	0.62	99.69	17.0	2.62	98.52
Over 100,000.....	91	14.8	0.31	100.00	9.6	1.48	100.00
Grand Total.....	2,353,122	\$4,810.4	100.00%	100.00%	\$ 647.7	100.00%	100.00%

NOTE: For further information see Section III, page 116.

Statistics of General Interest

Canadian Taxpayers By Occupation—1946

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Medical Doctors and Surgeons	6,343	\$7,466	\$ 47.4	0.99%	\$2,226	\$ 14.1	2.18%
Lawyers	3,792	6,528	24.8	0.51	1,980	7.5	1.16
Engineers and Architects	1,125	5,984	6.7	0.14	1,685	1.9	0.29
Dentists	2,993	5,289	15.8	0.33	1,196	3.6	0.55
Investors	52,607	3,887	204.5	4.25	1,217	64.0	9.88
Business Partners	38,369	3,625	139.0	2.89	807	31.0	4.79
Other Professions	1,751	3,542	6.2	0.13	766	1.3	0.20
Salesmen	21,090	3,467	73.1	1.52	672	14.2	2.19
Forestry Operators	930	3,241	3.0	0.06	634	0.6	0.09
Sole Business Proprietors	92,605	3,205	296.8	6.17	609	56.4	8.71
Authors and Writers	172	3,122	0.5	0.01	610	0.1	0.01
Osteopaths and Chiropractors	620	3,108	1.9	0.04	535	0.3	0.05
Fishermen	4,320	2,356	10.2	0.21	341	1.5	0.23
Entertainers	920	2,354	2.2	0.04	345	0.3	0.05
Unclassified	1,193	2,312	2.8	0.06	407	0.5	0.08
Farmers	40,387	2,118	85.5	1.78	244	9.8	1.51
Employees	2,069,092	1,868	3,865.1	80.35	211	437.3	67.51
Pensioners	10,953	1,835	20.1	0.42	230	2.5	0.39
Estates	950	1,513	1.4	0.03	575	0.5	0.08
Hunters, Trappers and Guides	150	1,480	0.2	0.00	127	—	—
Nurses	2,760	1,173	3.2	0.07	112	0.3	0.05
Grand Total	2,353,122	\$2,044	\$4,810.4	100.00%	\$275	\$647.7	100.00%
Employees Sub-Divided as Follows:							
Armed Services	10,390 ✓	2,778	28.9	0.60	308	3.2	0.49
Foreign Governments	1,780	2,117	3.8	0.08	288	0.5	0.08
Municipal Governments	56,760 ✓	1,896	107.6	2.24	176	10.0	1.55
Business Enterprises	1,719,924	1,880	3,233.5	67.22	215	370.3	57.16
Provincial Governments	50,041 ✓	1,837	91.9	1.91	188	9.4	1.45
Educational Institutions	59,560	1,828	108.9	2.26	229	13.6	2.10
Dominion Government	116,657 ✓	1,819	212.2	4.41	196	22.9	3.54
Other Institutions	44,630	1,489	66.5	1.38	145	6.5	1.00
Unclassified	1,770	1,487	2.6	0.06	127	0.2	0.03
Agricultural Enterprises	3,110	1,214	3.8	0.08	95	0.3	0.05
Private Individuals	4,470	1,209	5.4	0.11	84	0.4	0.06
Total Employees	2,069,092	\$1,868	\$3,865.1	80.35%	\$211	\$437.3	67.51%

NOTE: For further information see Section III, page 122.

Statistics of General Interest

Canadian Taxpayers by Place of Residence—1946

PLACE OF RESIDENCE (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Specified Cities—							
Summerside.....	850	\$2,292	\$ 2.0	0.04%	\$378	\$ 0.3	0.05%
Lethbridge.....	5,332	2,200	11.7	0.24	309	1.6	0.25
Edmundston.....	2,200	2,197	4.8	0.10	250	0.6	0.09
Toronto.....	353,810	2,187	773.8	16.09	354	125.3	19.34
Montreal.....	338,299	2,185	739.2	15.37	333	112.6	17.38
Trail and Kimberley.....	6,550	2,183	14.3	0.30	288	1.9	0.29
Ottawa.....	62,890	2,109	132.6	2.76	307	19.3	2.98
Quebec.....	39,190	2,105	82.5	1.72	260	10.2	1.57
St. Catharines.....	13,368	2,103	28.1	0.58	295	3.9	0.60
Timmins, Porcupine and Schumacher.....	8,792	2,084	18.3	0.38	244	2.1	0.32
Prince Rupert.....	2,790	2,083	5.8	0.12	267	0.8	0.12
Sudbury and Copper Cliff.....	10,797	2,079	22.4	0.47	233	2.5	0.38
Medicine Hat.....	3,442	2,078	7.2	0.15	279	1.0	0.15
Ft. William and Port Arthur.....	20,027	2,075	41.6	0.86	265	5.3	0.82
Vancouver.....	131,071	2,063	270.4	5.62	291	38.2	5.90
Victoria.....	26,834	2,058	55.2	1.15	281	7.5	1.16
Moncton.....	8,352	2,055	17.2	0.36	279	2.3	0.35
London.....	31,560	2,052	64.8	1.35	292	9.2	1.42
Three Rivers.....	7,212	2,050	14.8	0.31	218	1.6	0.25
Calgary.....	33,969	2,050	69.7	1.45	280	9.5	1.47
The Pas and Flin Flon.....	3,331	2,042	6.8	0.14	242	0.8	0.12
Campbellton.....	1,540	2,036	3.1	0.06	224	0.3	0.05
Fredericton.....	3,524	2,031	7.2	0.15	293	1.0	0.15
Winnipeg.....	105,400	2,029	213.9	4.45	278	29.3	4.52
Windsor.....	38,690	2,024	78.3	1.63	241	9.3	1.44
Halifax.....	28,847	2,023	58.4	1.21	273	7.9	1.22
Nelson.....	2,441	2,013	4.9	0.10	261	0.6	0.09
Saskatoon and Sutherland.....	14,484	1,998	28.9	0.60	254	3.7	0.57
Hamilton.....	64,327	1,985	127.7	2.65	261	16.8	2.59
Oshawa.....	9,838	1,983	19.5	0.41	271	2.7	0.42
Kingston.....	10,742	1,977	21.2	0.44	253	2.7	0.42
Sydney.....	7,793	1,972	15.4	0.32	229	1.8	0.28
Brantford.....	13,565	1,966	26.7	0.56	263	3.6	0.56
Sub-Total.....	1,411,857		2,988.4			436.2	

NOTE: For further information see Section III, page 126.

Statistics of General Interest

Canadian Taxpayers by Place of Residence—1946 (Cont'd.)

Canadian Taxpayers by Place of Residence—1946 (Cont'd.)							
PLACE OF RESIDENCE (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Specified Cities—(Cont'd.)							
Sub-Total Forward.....	1,411,857		\$2,988.4			\$436.2	
Glace Bay.....	4,140	\$1,965	8.1	0.17%	\$202	0.8	0.12%
Sault Ste. Marie.....	10,185	1,964	20.0	0.42	218	2.2	0.34
Sherbrooke.....	8,594	1,949	16.8	0.35	230	2.0	0.31
Moose Jaw.....	6,271	1,946	12.2	0.25	225	1.4	0.22
Edmonton.....	37,523	1,938	72.7	1.51	247	9.3	1.44
Brandon.....	4,562	1,925	8.8	0.18	233	1.1	0.17
Regina.....	21,848	1,924	42.0	0.87	243	5.3	0.82
Charlottetown.....	3,070	1,914	5.9	0.12	224	0.7	0.11
Prince Albert.....	3,290	1,909	6.3	0.13	227	0.8	0.12
Saint John.....	16,864	1,906	32.1	0.67	239	4.0	0.62
Portage La Prairie.....	1,290	1,884	2.4	0.05	205	0.3	0.05
Kitchener and Waterloo.....	18,683	1,878	35.1	0.73	232	4.3	0.66
New Westminster.....	17,589	1,860	32.7	0.68	203	3.6	0.56
Yorkton.....	1,480	1,830	2.7	0.06	207	0.3	0.05
Weyburn.....	1,410	1,819	2.6	0.05	197	0.3	0.05
Peterborough.....	12,073	1,803	21.8	0.45	202	2.4	0.37
Swift Current.....	1,710	1,777	3.0	0.06	195	0.3	0.05
Hull.....	9,544	1,743	16.6	0.34	159	1.5	0.23
Total of Specified Cities.....	1,591,983	2,092	3,330.2	69.23	300	476.8	73.61
Other Cities over 15,000 of							
Population.....	76,947	1,982	152.5	3.17	239	18.4	2.84
Towns 5,000 to 15,000.....	152,226	1,936	294.6	6.12	221	33.7	5.20
Towns 2,500 to 5,000.....	104,652	2,004	209.8	4.36	238	25.0	3.86
Towns below 2,500 and Rural.....	420,871	1,915	806.0	16.76	215	90.5	13.97
Yukon.....	1,531	2,450	3.8	0.08	430	0.7	0.11
North West Territories.....	1,530	2,180	3.3	0.07	320	0.5	0.08
Total Resident in Canada.....	2,349,740	2,043	4,800.2	99.79	274	645.6	99.67
Non-Resident Taxpayers							
Great Britain.....	430	2,009	0.9	0.02	230	0.1	0.02
United States.....	2,787	3,158	8.8	0.18	685	1.9	0.29
Elsewhere.....	165	3,176	0.5	0.01	848	0.1	0.02
Grand Total.....	2,353,122	\$2,044	\$4,810.4	100.00%	\$275	\$647.7	100.00%

NOTE: For further information see Section III, page 126.

Statistics of General Interest

Canadian Taxpayers by Sex and Marital Status—1946

CLASSIFICATION	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Single Males—							
Taxed as Single:							
With No Dependents.....	407,497	\$1,491	\$ 607.5	12.63%	\$ 229	\$ 93.4	14.42%
With 1 Dependent.....	22,695	1,564	35.5	0.74	172	3.9	0.60
With 2 or more Dependents.....	12,164	1,570	19.1	0.40	107	1.3	0.20
Taxed as Married:							
With No Dependents.....	26,539	2,114	56.1	1.17	256	6.8	1.05
With 1 Dependent.....	11,303	2,159	24.4	0.51	221	2.5	0.39
With 2 Dependents.....	3,600	2,139	7.7	0.16	167	0.6	0.09
With 3 Dependents.....	1,443	2,926	3.5	0.07	277	0.4	0.06
With 4 Dependents.....	560	2,321	1.3	0.03	179	0.1	0.02
With 5 Dependents.....	190	2,105	0.4	0.01	105	—	—
With 6 or more Dependents.....	130	2,308	0.3	0.01	154	—	—
Total Single Males.....	486,121	1,555	755.8	15.73	225	109.0	16.83
Married Males—							
Taxed as Single:							
With No Dependents.....	12,191	3,593	43.8	0.91	1,222	14.9	2.30
With 1 Dependent.....	1,770	5,593	9.9	0.21	2,090	3.7	0.57
With 2 or more Dependents.....	1,868	6,585	12.3	0.26	2,248	4.2	0.65
Taxed as Married:							
With No Dependents.....	455,981	2,464	1,123.4	23.35	373	170.1	26.26
With 1 Dependent.....	344,130	2,430	836.2	17.38	297	102.3	15.79
With 2 Dependents.....	266,297	2,572	685.0	14.24	307	81.7	12.61
With 3 Dependents.....	128,422	2,579	331.2	6.89	294	37.7	5.82
With 4 Dependents.....	57,950	2,561	148.4	3.08	274	15.9	2.45
With 5 Dependents.....	25,055	2,530	63.4	1.32	247	6.2	0.96
With 6 or more Dependents.....	22,075	2,482	54.8	1.14	240	5.3	0.82
Total Married Males.....	1,315,739	2,514	3,308.4	68.78	336	442.0	68.23
Total Males.....	1,801,860	2,256	4,064.2	84.51	306	551.0	85.06
Single Females—							
Taxed as Single:							
With No Dependents.....	379,558	1,301	493.7	10.25	173	65.4	10.10
With 1 Dependent.....	15,001	1,307	19.6	0.41	100	1.5	0.23
With 2 or more Dependents.....	3,710	1,429	5.3	0.11	108	0.4	0.06
Taxed as Married:							
With No Dependents.....	20,452	1,858	38.0	0.79	181	3.7	0.57
With 1 Dependent.....	4,856	2,100	10.2	0.21	227	1.1	0.17
With 2 Dependents.....	1,072	2,239	2.4	0.05	187	0.2	0.03
With 3 Dependents.....	221	2,262	0.5	0.01	136	0.1	0.02
With 4 Dependents.....	91	2,198	0.2	—	330	—	—
With 5 Dependents.....	20	5,000	0.1	—	500	—	—
With 6 or more Dependents.....	10	3,000	—	—	300	—	—
Total Single Females.....	424,991	1,341	570.0	11.83	171	72.4	11.18
Married Females—							
Taxed as Single:							
With No Dependents.....	107,626	1,283	138.1	2.87	176	18.9	2.92
With 1 Dependent.....	5,864	1,654	9.7	0.20	239	1.4	0.22
With 2 or more Dependents.....	1,776	2,590	4.6	0.10	563	1.0	0.15
Taxed as Married:							
With No Dependents.....	6,338	2,035	12.9	0.27	268	1.7	0.26
With 1 Dependent.....	2,204	2,087	4.6	0.10	227	0.5	0.08
With 2 Dependents.....	1,591	2,514	4.0	0.08	314	0.5	0.08
With 3 Dependents.....	491	2,648	1.3	0.03	407	0.2	0.03
With 4 Dependents.....	231	2,597	0.6	0.01	433	0.1	0.02
With 5 Dependents.....	60	3,333	0.2	—	333	—	—
With 6 or more Dependents.....	90	2,222	0.2	—	111	—	—
Total Married Females.....	126,271	1,395	176.2	3.66	192	24.3	3.76
Total Females.....	551,262	1,354	746.2	15.49	176	96.7	14.94
Grand Total—Males and Females.....	2,353,122	\$2,044	\$4,810.4	100.00%	\$ 275	\$647.7	100.00%

NOTE: For further information see Section III, page 136.

SECTION I
COLLECTION STATISTICS

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three acts of the Dominion Government, namely:

"The Income War Tax Act" enacted 1917,

"The Excess Profits Tax Act, 1940",

"The Dominion Succession Duty Act" enacted 1941.

During the War of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged with the Income War Tax Act administration. The Business Profits War Tax

Act was substantially similar in intent to the recent Excess Profits Tax Act and in the table below the collections under the two acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year and include any interest or penalty collected in addition to the tax.

TABLE A
ANNUAL COLLECTIONS OF THE TAXATION DIVISION
Department of National Revenue

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	"	—	66,808,066
1936	82,709,803	"	—	82,709,803
1937	102,365,242	"	—	102,365,242
1938	120,365,532	"	—	120,365,532
1939	142,026,138	"	—	142,026,138
1940	134,448,566	"	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
1946	937,729,273	494,196,483	21,447,574	1,453,373,330
1947	963,458,245	448,697,443	23,576,071	1,435,731,759
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891
Totals	8,371,432,942	2,916,735,990	128,352,371	11,416,521,303

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of

space occupied in Government-owned buildings. Re-funds of taxes are deducted from collections and are therefore not included as a cost of administration.

TABLE B COST OF COLLECTIONS

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	%
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
1946	1,453,373,330	11,796,342	0.81
1947	1,435,731,759	13,734,591	0.96
1948	1,317,706,891	19,627,980	1.49
Totals	11,416,521,303	118,117,405	1.03

COLLECTIONS UNDER THE INCOME WAR TAX ACT SUBDIVIDED

The Income War Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals—This constitutes the main source of personal income tax and is levied under Section 9(1) of the Act. The rates of tax are set forth in paragraphs A and AA of the First Schedule to the Act. The detailed rates for the 1946 Taxation Year are given in Section III of this report, page 114.

General Income Tax on Corporations—This is levied under Section 9(2) of the Act at rates set forth in paragraphs C, D and E of the First Schedule. The rates of tax for the 1947 and later Taxation Years are:

Companies filing unconsolidated returns.....	30%
Companies filing consolidated returns.....	32%
Non-resident-owned investment companies.....	15%

The rates of tax for the Taxation Years 1940 to 1946 inclusive were:

Companies filing unconsolidated returns.....	18%
Companies filing consolidated returns.....	20%
Non-resident-owned investment companies.....	22½%

The substantially increased income tax rates on the first two classes of companies (which comprise the vast majority of all Canadian incorporated companies) apply to income earned on or after January 1, 1947. As of the same date, the rates of corporation Excess Profits Tax are substantially reduced as indicated on page 19. On balance, the combined rates of Dominion income tax and excess profits tax are lower in 1947 than in 1946 for all companies.

Tax on Dividends and Interest—

- (1) **If Paid to Residents in a Currency at a Premium in Excess of 5%**—Under Section 9B(1) of the Act there is levied on residents of Canada a tax of 5% on interest and dividends paid by Canadian debtors if the payment is made in foreign currency which is at a premium in excess of 5%.
- (2) **If Paid to Non-Residents**—Under Section 9B(2) of the Act there is levied a tax of 15% on non-residents of Canada in respect of all dividends, interest, copyrights and certain other payments received from Canadian debtors. Interest on bonds issued or guaranteed by the Dominion of Canada is exempt from this tax and there are certain other qualifications not mentioned here.
- (3) **If Paid to a Non-Resident Parent Company**—Under Section 9B(11) there is levied a tax of 5%

on dividends paid by a resident subsidiary company to a non-resident parent company. This tax became effective on and after 30th April, 1947.

15% Tax on Rents and Royalties Paid to Non-Residents—This tax is levied under Section 27 of the Act and is imposed on the income of non-residents of Canada from rents and royalties received from Canadian sources. The tax is therefore very similar to the 15% tax levied under Section 9B(2) which also applies to non-residents.

Gift Tax—Under Section 88 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax—Under Section 91 of the Act a "National Defence Tax" was imposed during the Taxation Years 1940 and 1941. It was cancelled as of January 1, 1942. For the Government fiscal years during which it was applicable the revenue from the National Defence Tax has been included in the table below under the heading General Income Tax payable by individuals. For further details of the National Defence Tax see "Taxation Statistics—April 1946" pages 10 and 11.

1942 Deferred Tax—A small annual revenue is receivable from this tax, for details of which see P.100 of "Taxation Statistics" September 1947 and P.11 of "Taxation Statistics" April 1946.

Tax on Private Companies—In Section 96 of the Income War Tax Act there is granted to Private Companies the right to **elect** to pay a tax on undistributed income accumulated by such companies up to December 31, 1939. Having elected and paid the tax, the companies are then permitted to declare tax free dividends from the undistributed income. Subject to certain technical limitations a Private Company is one having not more than 75 shareholders (raised by amendment in 1947 from 50 as originally enacted). The rates of tax are graduated from 15% up to 33% according to the amount of the undistributed income accruing to each shareholder. The option of a Private Company to elect ceased after December 31, 1947.

The special optional tax on Private Companies was introduced in 1945 following the tabling of a report by the "Royal Commission on Taxation of Annuities and Family Corporations". The legislation is designed to reduce the tax problem faced by family held corporations upon the death of a large shareholder, a problem which has been magnified in recent years by the higher personal income tax rates plus the introduction of the Dominion Succession Duty Act.

TABLE C
SUBDIVISION OF COLLECTIONS UNDER THE INCOME WAR TAX ACT
(For Fiscal Years ended March 31)

Year	General Income Tax		Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27	Gift Tax Sect. 88	1942 Deferred Tax Sect. 9A (1)(b)	Tax on Private Companies Sect. 96	Total Income War Tax
	Individuals Sect. 9-1	Corporations Sect. 9-2						
	\$	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	1,376,830	—	—	—	—	—	9,349,720
1920	13,195,314	7,068,426	—	—	—	—	—	20,263,740
1921	32,532,526	13,849,298	—	—	—	—	—	46,381,824
1922	39,820,597	38,863,758	—	—	—	—	—	78,684,355
1923	31,689,393	28,022,145	—	—	—	—	—	59,711,538
1924	25,657,335	28,546,693	—	—	—	—	—	54,204,028
1925	25,156,768	31,091,275	—	—	—	—	—	56,248,043
1926	23,849,475	31,722,487	—	—	—	—	—	55,571,962
1927	18,043,261	29,343,048	—	—	—	—	—	47,386,309
1928	23,222,891	33,348,156	—	—	—	—	—	56,571,047
1929	24,793,449	34,628,874	—	—	—	—	—	59,422,323
1930	27,237,502	41,783,224	—	—	—	—	—	69,020,726
1931	26,624,181	44,423,841	—	—	—	—	—	71,048,022
1932	24,772,846	36,481,554	—	—	—	—	—	61,254,400
1933	25,959,466	36,107,231	—	—	—	—	—	62,066,697
1934	29,183,715	27,385,822	4,829,635	—	—	—	—	61,399,172
1935	25,201,392	35,790,239	5,816,435	—	—	—	—	66,808,066
1936	32,788,746	42,518,971	7,207,601	—	194,485	—	—	82,709,803
1937	35,358,302	58,012,843	8,910,014	—	84,083	—	—	102,365,242
1938	40,070,942	69,768,605	10,152,088	—	373,897	—	—	120,365,532
1939	46,591,449	85,185,887	9,903,046	—	345,756	—	—	142,026,138
1940	45,008,858	77,920,002	11,121,632	—	398,074	—	—	134,448,566
1941	103,308,249†	131,565,710	12,282,259	759,957	226,847	—	—	248,143,022
1942	295,874,285†	185,835,699	26,642,106	1,626,669	264,258	—	—	510,243,017
1943	533,915,059†	347,969,723	26,710,946	1,369,851	223,093	—	—	910,188,672
1944	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	2,317,733	—	1,151,757,035
1945	763,896,322	276,403,849	27,052,692	1,546,445	532,599	3,326,161	—	1,072,758,068
1946	689,506,763	217,833,540	26,823,894	1,485,725	770,369	1,308,982	—	937,729,273
1947	691,989,231	196,819,253	28,428,143	1,708,003	1,538,888	1,002,027	41,972,700	963,458,245
1948	656,873,403	351,535,006	33,928,935	1,960,093	2,268,845	685,967	12,596,108	1,059,848,357
Totals	5,169,665,372	2,852,580,703	265,480,230	11,729,132	8,767,827	8,640,870	54,568,808	8,371,432,942

(†) Includes National Defence Tax imposed under Section 91 of the Act.

COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940—SUBDIVIDED

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the business profits occurring in an expanded wartime economy. The Act applied to all forms of business enterprise whether conducted within a corporate, partnership or sole proprietorship structure. The tax on partnerships or sole proprietorships was cancelled as of January 1, 1947, and the tax on corporations was cancelled as of January 1, 1948.

Excess profits are defined as profits in excess of "Standard Profits". Standard Profits are defined as the average yearly profits earned in the four year period from

1936 to 1939 inclusive. But if the profits in one of those years fall below 50% of the average in the three remaining years, then the average of the three best years may be used. Businesses which were depressed during the standard period may apply to the Board of Referees for the award of a Standard Profit based on some yardstick other than the actual profits of the business during the years 1936 to 1939. In the case of new businesses, those which commenced business between December 31, 1937, and January 1, 1939, could apply to the Board for the award of a Standard Profit and those commencing after January 1, 1939, were automatically referred to the Board.

From January 1, 1940, to December 31, 1945, a minimum Standard Profit of \$5,000 was established for all businesses. As of January 1, 1946, the minimum was increased by a provision that all Standard Profits below \$25,000 could be augmented by half the difference between the existing Standard Profit and \$25,000. This raised the minimum Standard Profit to \$15,000.

The Excess Profits Tax was not restricted to the taxing of purely "excess profits" as defined above but also imposed for several years a tax on total profits. The tax is levied under Section 3 of the Act at rates laid down in the Second Schedule to the Act; these rates from 1940 to 1947 have been as follows:

EXCESS PROFITS TAX ON CORPORATIONS

Calendar Year	
1940	12% of total profits or 75% of excess profits whichever is greater.
1941	22% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1943	12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.
1946	22% of total profits plus 20% of excess profits; beginning this year, "excess profits" are defined as profits in excess of 116 2/3% of Standard Profits or 117.241% in the case of consolidated returns.
1947	15% of excess profits.
1948	No tax payable.

Note:- Refundable Portion—Beginning on July 1, 1942, and ending December 31, 1945, those companies taxable at the 100% rate on excess profits are entitled to a refund of a portion of the tax paid. The Refundable Portion is defined as 20% of all profits in excess of 116 2/3% of standard profits. Further details and statistics relating to the refundable portion are contained in Section II of this report. The collections given in this section include collections of refundable portion.

Corporations having a taxable profit of less than \$5,000 before deduction of any salary or wages paid to a shareholder were not subject to the Excess Profits Tax prior to July 1, 1942. From July 1, 1942, to December 31, 1946, such corporations were subject to a 12% tax on total profits.

EXCESS PROFITS TAX ON PARTNERSHIPS OR INDIVIDUALS IN BUSINESS

Calendar Year	
1940	12% of total profits or 75% of excess profits whichever is greater.
1941	15% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—15% of total profits or 100% of excess profits whichever is greater.
1943	15% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.
1946	60% of excess profits; beginning this year "excess profits" are defined as profits in excess of 117.647% of "Standard Profits".
1947	No tax payable.

Note:- Refundable Portion—In the case of those taxable at the 100% rate on excess profits the refundable portion is 20% of all profits in excess of 117.647% of standard profits.

Partnerships or sole proprietorships earning less than \$5,000 per year before deduction for proprietor's salaries are not subject to excess profits tax and in computing taxable income under the Act a maximum allowance of \$5,000 as a salary for each working proprietor may be allowed.

In the table below the tax collections from partners or sole proprietors are listed under the heading "Individuals."

TABLE D
SUBDIVISION OF COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940
BY FISCAL YEARS

Fiscal Year Ended March 31	Individuals	Corporations	Total
	\$	\$	\$
1941	147,989	23,847,280	23,995,269
1942	3,483,384	131,684,961	135,168,345
1943	11,380,178	443,200,499	454,580,677
1944	21,417,744	447,300,096	468,717,840
1945	24,186,853	441,618,504	465,805,357
1946	28,637,751	465,558,732	494,196,483
1947	27,652,448	421,044,995	448,697,443
1948	13,144,480	213,886,014	227,030,494
Totals	130,050,827	2,588,141,081	2,718,191,908

TABLE E

TAX COLLECTIONS BY PROVINCES

1942 to 1948 Fiscal Years Inclusive

Province	Total Tax Collections						
	1942	1943	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	912,841	1,723,750	2,274,882	2,970,042	3,046,361	2,915,343	2,550,139
Nova Scotia.....	14,690,032	31,404,762	41,972,053	41,733,353	40,224,137	35,128,396	29,503,445
New Brunswick.....	9,893,145	18,155,793	26,660,624	27,794,305	28,144,892	26,105,998	23,486,674
Quebec.....	200,522,959	434,742,868	492,710,468	442,982,576	414,059,164	412,119,383	383,967,886
Ontario.....	325,868,874	689,138,536	782,248,910	748,320,240	667,777,586	652,465,484	581,873,930
Manitoba.....	23,557,597	46,345,749	64,149,086	78,540,011	77,370,179	76,562,499	66,726,446
Saskatchewan.....	5,734,542	11,290,614	18,676,916	23,797,179	29,814,571	31,877,724	33,670,718
Alberta.....	15,255,346	29,185,685	48,230,819	51,558,252	52,886,092	57,922,492	48,385,702
British Columbia.....	55,530,474	115,345,851	156,984,799	136,735,686	139,183,322	139,958,403	146,660,310
Yukon.....	399,519	709,202	1,570,122	1,311,028	793,791	678,505	807,850
Head Office.....	2,607	22	16,027	71,550	73,235	-2,468*	73,791
Totals.....	652,367,936	1,378,042,832	1,635,494,706	1,555,814,222	1,453,373,330	1,435,731,759	1,317,706,891
Individual Income Tax Collections							
	1942	1943	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	483,893	591,347	1,157,775	1,353,927	1,286,163	1,375,989	1,236,995
Nova Scotia.....	8,884,184	16,310,837	26,797,390	25,541,461	21,522,541	19,785,823	15,492,763
New Brunswick.....	5,834,096	8,816,323	13,366,548	13,947,842	13,381,600	13,640,645	11,853,532
Quebec.....	79,187,566	149,319,074	210,354,179	190,834,732	174,224,778	175,830,052	171,773,056
Ontario.....	146,906,862	261,167,282	380,379,713	364,791,086	316,744,114	314,936,990	302,406,377
Manitoba.....	13,002,356	22,061,338	34,840,084	36,867,765	36,599,998	36,565,759	33,095,159
Saskatchewan.....	4,425,455	8,177,793	14,525,921	17,703,639	22,487,369	23,435,170	22,893,141
Alberta.....	9,886,505	16,357,848	32,143,747	32,018,333	31,861,739	35,124,816	30,858,199
British Columbia.....	26,979,023	50,646,780	95,109,123	80,002,011	70,787,546	70,605,889	66,517,175
Yukon.....	281,792	466,421	891,392	809,903	581,050	668,039	714,356
Head Office.....	2,553	16	4,890	25,623	29,865	20,058	32,650
Totals.....	295,874,285	533,915,059	809,570,762	763,896,322	689,506,763	691,989,230	656,873,403
Corporation Income Tax Collections							
	1942	1943	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	263,733	815,994	549,933	630,623	714,670	681,755	686,984
Nova Scotia.....	2,655,727	5,263,936	3,944,078	3,810,146	4,504,076	4,433,202	7,711,449
New Brunswick.....	2,308,780	3,271,427	3,930,395	3,806,036	3,151,310	3,306,712	6,414,309
Quebec.....	69,046,153	131,067,863	127,786,553	107,639,412	72,989,429	52,621,486	107,480,594
Ontario.....	90,846,409	167,189,766	138,565,206	124,137,103	99,021,902	93,462,446	150,466,340
Manitoba.....	5,379,018	9,835,211	10,159,911	11,261,897	11,235,517	11,661,440	16,300,637
Saskatchewan.....	640,489	1,161,615	1,325,798	1,792,769	1,563,345	2,207,142	4,665,839
Alberta.....	2,934,560	6,127,392	6,651,768	7,252,753	5,469,692	5,578,262	9,127,855
British Columbia.....	11,729,942	23,185,431	18,149,497	15,933,254	19,158,666	22,920,812	48,621,456
Yukon.....	30,834	51,082	304,438	93,929	-18,437*	-31,478*	18,403
Head Office.....	54	6	11,137	45,927	43,370	-22,526*	41,140
Totals.....	185,835,699	347,969,723	311,378,714	276,403,849	217,833,540	196,819,253	351,535,006

* Debit amount.

TABLE E—Continued

TAX COLLECTIONS BY PROVINCES

1942 to 1948 Fiscal Years Inclusive

Province	Tax on Dividends and Interest—Collections						
	1942	1943	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	54,827	25,981	74,497	55,636	114,290	52,199	63,719
Nova Scotia.....	132,740	142,245	137,976	122,896	128,126	124,592	117,020
New Brunswick.....	72,015	81,171	77,326	68,578	53,652	40,454	33,326
Quebec.....	8,370,613	8,313,456	8,023,661	9,804,395	10,168,384	10,882,159	12,050,319
Ontario.....	15,157,640	15,552,746	14,954,767	14,301,507	13,944,159	14,223,607	18,614,146
Manitoba.....	967,648	956,669	970,733	1,138,922	949,018	1,064,746	1,347,800
Saskatchewan.....	66,283	61,702	86,184	117,307	119,214	134,306	162,315
Alberta.....	139,143	285,787	215,077	248,292	294,678	464,636	303,097
British Columbia.....	1,648,613	1,284,369	1,125,569	1,145,560	1,051,362	1,441,131	1,188,730
Yukon.....	32,584	6,820	5,014	49,599	1,011	313	48,463
Totals.....	26,642,106	26,710,946	25,670,804	27,052,692	26,823,894	28,428,143	33,928,935
Excess Profits Tax Collections							
	1942	1943	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	107,475	274,137	450,206	872,172	902,864	719,199	328,478
Nova Scotia.....	2,934,395	9,431,877	10,649,031	11,736,105	13,490,704	10,026,981	4,756,529
New Brunswick.....	1,605,100	5,842,460	8,520,253	9,485,724	10,844,277	7,733,973	4,194,833
Quebec.....	39,971,887	140,288,745	139,662,464	128,505,685	151,002,358	156,788,724	78,468,423
Ontario.....	68,930,877	238,067,692	238,642,308	232,896,415	223,634,790	187,263,399	86,534,093
Manitoba.....	4,065,485	13,116,342	17,884,757	28,787,713	28,089,644	25,920,940	14,592,878
Saskatchewan.....	535,986	1,740,872	2,522,022	3,942,569	5,363,786	5,436,755	4,938,309
Alberta.....	2,118,544	6,069,346	8,786,159	11,355,106	14,597,651	15,329,459	6,684,201
British Columbia.....	14,844,652	39,567,305	41,233,984	37,869,095	46,046,530	39,444,227	26,510,672
Yukon.....	53,944	181,901	366,656	354,773	223,879	33,786	22,078
Totals.....	135,168,345	454,580,677	468,717,840	465,805,357	494,196,483	448,697,443	227,030,494
Succession Duty Collections							
	1942	1943	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	2,138	15,727	40,843	46,133	26,085	29,030	54,361
Nova Scotia.....	79,129	249,199	399,371	437,017	555,258	347,798	1,206,125
New Brunswick.....	67,557	142,227	323,156	315,054	691,630	946,049	625,048
Quebec.....	3,371,435	5,193,092	4,288,815	4,410,013	4,568,285	7,025,416	7,807,023
Ontario.....	3,003,417	6,243,663	8,016,707	9,413,142	12,483,331	11,083,701	15,890,474
Manitoba.....	106,113	354,307	231,991	349,936	450,440	660,877	790,287
Saskatchewan.....	21,434	144,201	203,046	226,632	264,325	369,539	699,272
Alberta.....	102,282	304,337	361,129	594,371	609,274	482,006	1,003,977
British Columbia.....	202,884	624,912	1,154,933	1,456,385	1,794,485	2,631,655	2,747,214
Yukon.....	185	1,818	-160*	2,114	4,460	—	4,259
Totals.....	6,956,574	13,273,483	15,019,831	17,250,797	21,447,573	23,576,071	30,828,040

* Debit amount.

COLLECTIONS ON A "TAXATION YEAR" BASIS
(i.e. relating the tax back to the year in which the income was received)

The previous collection tables reflected the total taxes collected during a Government Fiscal Year without regard to which particular Taxation Years the revenues apply. In the following table the collections of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding Taxation Year.

A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the Act. In the case of individuals the Taxation Year is almost always a Calendar Year. In the case of a corporation the Taxation Year is the Calendar Year in which the company's own fiscal period ends. Under the present system of collection, a sub-

TABLE F
INDIVIDUAL AND CORPORATION INCOME AND EXCESS PROFITS TAX COLLECTIONS
BY TAXATION YEARS

Taxation Year	Individuals			Corporations		
	Income Tax	Excess Profits Tax	Total	Income Tax	Excess Profits Tax	Total
	\$	\$	\$	\$	\$	\$
1917	11,646,282	—	11,646,282	4,637,894	—	4,637,894
1918	18,451,139	—	18,451,139	7,958,131	—	7,958,131
1919	33,278,516	—	33,278,516	20,335,729	—	20,335,729
1920	39,214,266	—	39,214,266	35,730,601	—	35,730,601
1921	29,434,661	—	29,434,661	26,622,035	—	26,622,035
1922	24,656,682	—	24,656,682	26,862,248	—	26,862,248
1923	25,132,971	—	25,132,971	30,625,328	—	30,625,328
1924	24,531,166	—	24,531,166	31,631,290	—	31,631,290
1925	19,417,049	—	19,417,049	28,973,085	—	28,973,085
1926	21,474,946	—	21,474,946	31,195,304	—	31,195,304
1927	22,317,810	—	22,317,810	33,923,492	—	33,923,492
1928	26,059,863	—	26,059,863	41,658,016	—	41,658,016
1929	26,976,728	—	26,976,728	44,845,939	—	44,845,939
1930	26,748,223	—	26,748,223	37,294,532	—	37,294,532
1931	26,830,974	—	26,830,974	31,104,795	—	31,104,795
1932	28,590,083	—	28,590,083	26,499,449	—	26,499,449
1933	26,168,150	—	26,168,150	29,222,435	—	29,222,435
1934	34,134,623	—	34,134,623	44,524,671	—	44,524,671
1935	35,102,446	—	35,102,446	53,276,177	—	53,276,177
1936	39,653,609	—	39,653,609	67,149,110	—	67,149,110
1937	45,730,913	—	45,730,913	88,919,516	—	88,919,516
1938	42,358,966	—	42,358,966	74,076,529	—	74,076,529
1939	54,781,130	—	54,781,130	90,498,381	—	90,498,381
1940	152,245,616	4,533,451	156,779,067	151,394,634	102,518,315	253,912,949
1941	329,333,512	10,148,521	339,482,033	224,471,245	252,371,160	476,842,405
1942	391,194,438	18,543,654	409,738,092	270,204,989	396,478,331	666,683,320
1943	825,781,811	25,375,690	851,157,501	278,507,805	458,896,881	737,404,686
1944	809,113,007	27,850,327	836,963,334	231,004,405	431,502,987	662,507,392
1945	710,478,191	30,417,265	740,895,456	191,072,297†	407,618,086†	598,690,383†
1946*	675,305,315	12,119,676	687,424,991	265,347,162	383,091,601	648,438,763
1947*	523,518,356	1,062,243	524,580,599	308,689,415	149,426,464	458,115,879
1948*	70,003,930	—	70,003,930	24,324,064	6,237,256	30,561,320
Totals	5,169,665,372	130,050,827	5,299,716,199	2,852,580,703	2,588,141,081	5,440,721,784

* The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1946 account and substantial additions to the 1947 and 1948 accounts.

† Refunds of \$74,358,645 arising out of renegotiation of war contracts and applicable in varying amounts to the war years 1941 to 1944 have of necessity, been deducted from the 1945 figures. The true 1945 year collections are therefore higher and the 1941 to 1944 collections lower than is shown above. For further details see text.

stantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the Taxation Year, and the balance is collected in the three following years.

The general Head Office account for a Taxation Year is held open for statistical purposes for a period of three years. Thereafter, any taxes collected for a "closed" year are credited to a "Combined Years Account". As of March 31, 1948, general Head Office accounts were open for the Taxation Years 1948, 1947 and 1946 and the "Combined Account" was known as 1917-45. All collections in the Combined Account are, in the table above, credited to the last year in the Combined Account which in the case above is 1945. In the succeeding year the "Combined Account" will be known as 1917-46 and all the collections in this account for a twelve month period will be credited to 1946. The collections received in the Combined Account are relatively small and as each Taxation Year eventually receives the "combined" revenues for a twelve-month period it is not believed that this procedure normally affects the comparative table and it has the advantage of permanently closing off a Taxation Year for general statistical purposes.

Within recent years, however, the annual comparability of the figures has been affected by the repayment

of substantial refunds arising out of renegotiation of war contracts. War contracts between many Canadian companies and the Department of Reconstruction and Supply (formerly Department of Munitions and Supply) for the years 1941 to 1944 have, generally, been amended downward in favor of the Government. The profits of these companies have, consequently, been reduced for the years concerned and this, in turn, has created a substantial reduction of tax liability to the Department of National Revenue for those years. In cases where the tax was fully paid, a refund of tax has been necessary. These refunds apply mainly to the war years 1941-1944 but, due to the consolidation of these earlier year accounts into a single account, for book-keeping purposes, as described above, the refunds are now being charged to the year 1945 and 1946. A footnote to Table "F" calls attention to this fact.

Attention was drawn in the previous two issues of "Taxation Statistics" to the fact that the distribution of Corporation taxes as between income tax and excess profits tax as shown in Table "F" is not believed to be statistically accurate. A table adjusting the distribution was included in those issues but is not repeated herein, in view of the fact that the excess profits tax is no longer payable and its productivity is no longer of current interest.

TABLE G
COLLECTIONS 1947-48 FISCAL YEAR
BY DISTRICTS AND PROVINCES

PROVINCE AND DISTRICT	GENERAL INCOME TAX		Tax on Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27
	Individuals Sect. 9 (1)	Corporations Sect. 9 (2)		
	\$	\$	\$	\$
Prince Edward Island:				
Charlottetown District.....	1,236,995.15	686,984.34	63,718.61	429.43
Nova Scotia:				
Halifax District.....	15,492,762.50	7,711,448.94	117,020.22	2,183.25
New Brunswick:				
Saint John District.....	11,853,532.06	6,414,309.17	33,325.82	2,713.35
Quebec:				
Quebec District.....	15,643,454.55	5,829,620.34	162,900.10	91,096.89
Montreal District.....	150,391,362.12	98,929,891.70	11,887,418.58	704,075.63
Ottawa District.....	5,738,239.32	2,721,081.86	—	—
Total.....	171,773,055.99	107,480,593.90	12,050,318.68	795,172.52
Ontario:				
Ottawa District.....	49,578,669.99	11,869,489.99	1,493,807.00	83,270.04
Kingston District.....	3,525,468.21	869,333.08	17,645.62	(283.35)
Belleville District.....	5,036,005.72	799,187.53	104,497.50	5,613.98
Toronto District.....	148,500,813.88	80,302,926.42	13,335,835.40	678,560.56
Hamilton District.....	49,819,119.87	26,800,376.40	841,433.77	216,590.36
London District.....	37,221,933.87	26,713,593.06	2,756,070.74	67,461.63
Fort William District.....	8,724,365.44	3,111,433.28	64,856.17	3,302.02
Total.....	302,406,376.98	150,466,339.76	18,614,146.20	1,054,515.24
Manitoba:				
Winnipeg District.....	33,095,159.13	16,300,637.17	1,347,800.23	11,656.13
Saskatchewan:				
Regina District.....	14,090,430.38	3,475,936.20	111,985.04	5,239.28
Saskatoon District.....	8,802,710.30	1,189,902.26	50,329.65	792.38
Total.....	22,893,140.68	4,665,838.46	162,314.69	6,031.66
Alberta:				
Calgary District.....	17,929,993.14	6,532,944.90	227,892.85	34,251.48
Edmonton District.....	12,928,206.28	2,594,910.38	75,204.55	3,320.74
Total.....	30,858,199.42	9,127,855.28	303,097.40	37,572.22
British Columbia:				
Vancouver District.....	66,517,174.51	48,621,455.92	1,188,729.71	49,693.40
Yukon.....	714,355.88	18,403.26	48,463.45	125.33
Head Office.....	32,650.33	41,140.29	—	—
CANADA.....	656,873,402.63	351,535,006.49	33,928,935.01	1,960,092.53

Figures in brackets () constitute a debit amount.

TABLE G
COLLECTIONS 1947-48 FISCAL YEAR
BY DISTRICTS AND PROVINCES

Gift Tax Sect. 88	Deferred Tax Sect. 9A (1) (b)	Tax on Private Companies Sect. 96	Total Income War Tax Act	Excess Profits Tax Act	Dominion Succession Duty Act	Grand Total
\$	\$	\$	\$	\$	\$	\$
64,917.12	158.20	114,098.13	2,167,300.98	328,477.77	54,360.57	2,550,139.32
30,920.80	7,406.01	179,049.71	23,540,791.43	4,756,528.83	1,206,125.11	29,503,445.37
25,635.52	494.16	336,782.96	18,666,793.04	4,194,832.99	625,047.78	23,486,673.81
83,244.32	35,711.44	215,520.63	22,061,548.27	7,447,340.39	870,617.22	30,379,505.88
200,293.85	166,259.32	4,892,269.89	267,171,571.09	69,583,114.27	6,525,872.78	343,280,558.14
—	—	—	8,459,321.18	1,437,967.92	410,532.98	10,307,822.08
283,538.17	201,970.76	5,107,790.52	297,692,440.54	78,468,422.58	7,807,022.98	383,967,886.10
376,865.69	82,467.06	921,140.40	64,405,710.17	8,905,426.08	5,376,896.37	78,688,032.62
1,794.50	4,627.57	23,479.20	4,442,064.83	1,273,234.52	106,708.05	5,822,007.40
4,962.11	(153.19)	51,191.86	6,001,305.51	1,528,192.88	236,142.38	7,765,640.77
1,092,768.83	240,312.97	2,125,923.30	246,277,141.36	51,786,973.46	6,364,864.08	304,428,978.90
54,965.34	55,374.75	947,146.52	78,735,007.01	7,307,648.53	2,030,197.36	88,072,852.90
53,376.21	18,068.27	584,468.70	67,414,972.48	12,921,844.54	1,681,523.54	82,018,340.56
37,213.53	5,202.30	226,787.88	12,173,160.62	2,810,773.55	94,142.60	15,078,076.77
1,621,946.21	405,899.73	4,880,137.86	479,449,361.98	86,534,093.56	15,890,474.38	581,873,929.92
66,291.03	5,172.68	516,564.66	51,343,281.03	14,592,877.63	790,287.30	66,726,445.96
13,526.86	2,103.95	206,656.92	17,905,878.63	3,708,903.20	547,307.78	22,162,089.61
13,932.76	848.50	68,742.88	10,127,258.73	1,229,406.26	151,963.70	11,508,628.69
27,459.62	2,952.45	275,399.80	28,033,137.36	4,938,309.46	699,271.48	33,670,718.30
17,397.02	3,913.99	252,948.10	24,999,341.48	4,224,580.54	506,023.30	29,729,945.32
21,385.95	2,249.16	72,904.38	15,698,181.44	2,459,620.77	497,954.00	18,655,756.21
38,782.97	6,163.15	325,852.48	40,697,522.92	6,684,201.31	1,003,977.30	48,385,701.53
109,188.57	55,749.81	860,431.81	117,402,423.73	26,510,672.11	2,747,213.80	146,660,309.64
165.29	—	—	781,513.21	22,077.69	4,259.18	807,850.08
—	—	—	73,790.62	—	—	73,790.62
2,268,845.30	685,966.95	12,596,107.93	1,059,848,356.84	227,030,493.93	30,828,039.88	1,317,706,890.65

SECTION II
CORPORATION STATISTICS

CORPORATION STATISTICS - 1946 TAXATION YEAR

INTRODUCTION

A total of 35,306 T.2 Corporation income tax returns for the Taxation Year 1946 has been received and analyzed for statistical purposes. Included in this total were 2,001 returns of companies which by their nature are exempt from income tax, leaving a remainder of 33,305 companies which are legally taxable under the Income War Tax Act. Aggregate statistics on exempt companies are included as part of Table A but all subsequent tables deal only with the companies which are taxable under the Act.

The 1946 statistics are analyzed by industrial and income classes for Canada as a whole and in lesser detail for each separate province. The provincial figures are compiled by assigning all taxes, income and balance sheet items of a given company to the province in which the company's tax return is filed. It is believed that

this causes an unavoidable bias in favour of the two central provinces, Ontario and Quebec, as a result of companies which operate across all Canada filing in either of these two provinces.

The detailed figures for 1946 are contained in Tables B to H herein, and similar tables have previously been published for the years 1945 and 1944. The first comprehensive survey of corporation income tax statistics was made for 1944 and there are, therefore, no earlier comparable figures. A record of the principal aggregate statistics since that date is given below. The figures in the following table, and in all subsequent tables in this section, are as declared by the taxpayer at the time of filing, without the scrutiny or revision which may subsequently be made by the District or Head Office assessing branches.

YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

(Excluding Exempt Companies)

Tax Year	COMPANIES REPORTING A PROFIT						COMPANIES REPORTING A LOSS		ALL COMPANIES		
	Number of Companies	Current year Profit Declared	Less prior Year Loss Deducted	Net Taxable Profit for the Year (Column 3 Minus 4)	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current year Loss Declared	Number of Companies (Column 2 Plus 8)	Total Current Year Profits Less Losses (Column 3 Minus 9) (11)	Total Taxes Declared (Column 6 Plus 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)		(\$000)		(\$000)	(\$000)
1944 ¹	20,023	1,194,113	2,794	1,191,319	213,097	461,839	7,709	37,856	27,732	1,156,257	674,936
1945	21,331	1,198,791	2,798	1,195,993	212,504	460,791	8,601	38,740	29,932	1,160,051	673,295
1946	23,563	1,392,956	5,559	1,387,397	245,246	421,378	9,742	59,422	33,305	1,333,534	666,624

¹ First available year.

BASIC INFORMATION AND DEFINITIONS

COMPANIES INCLUDED—All companies filing a T.2 Corporation income tax return are included whether taxable under the Act or exempt and whether recording a profit for the year or a loss. The final date for filing 1946 returns was June 30, 1947. The statistical section held its records open until January 5, 1948, in order to include all late or amended returns but any returns received after that date were excluded. A few companies, estimated at less than 1%, are excluded as a result of this policy.

PERIOD COVERED—The period covered is the 1946 Taxation Year which embraces all company returns for fiscal periods **ending** between January 1, 1946, and December 31, 1946. Except where a company's fiscal year ends on December 31, 1946, the data pertains partially to the 1945 calendar year and partially to the

1946 calendar year. All companies were coded as to whether the major portion of the fiscal period occurred in 1945 or 1946. The relative division between these two calendar years is indicated in Table "B" hereunder.

STATISTICAL PROCEDURE—Information from unassessed T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section and entered on a "transcript card". Information on the "transcript card" is converted to three punch cards, a tax card, a balance sheet card and an income card. Information on the three punch cards is accumulated mechanically thereafter.

INACTIVE COMPANIES—For the purpose of this report an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature, of less than \$1,000. An exception is made in the case of

mining or oil development companies which are considered to be active if they spend over \$1,000 on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities having a value in excess of \$25,000.

EXEMPT COMPANIES—An exempt company as covered in this report is one which files a return and claims exemption. No attempt has been made to confirm with the legal or assessing sections as to whether the taxpayer is, in fact, exempt. Furthermore, many corporate organizations having established their exempt status in the past have not been called upon to file a tax return. Therefore, the statistics are not complete in respect of all exempt companies or organizations, but only in respect of those filing returns.

Section 4 of the Income War Tax Act defines the type of companies or organizations which are exempt from tax. Personal Corporations are exempted from the corporation tax under Section 21 (9) but the shareholders must concurrently pay personal income tax on the income of such Personal Corporation whether the income is distributed to them or not.

FULLY TABULATED AND PARTIALLY TABULATED COMPANIES—A fully tabulated company is one for which the statistical section has recorded the full tax, balance sheet and income items as described earlier under "Statistical Procedure". A partially tabulated company is one for which only the tax and taxable income information has been recorded.

The returns of chartered banks, insurance companies, inactive companies and exempt companies are, as a matter of policy, only partially tabulated. Subject to these exceptions, all companies are fully tabulated if the information is available in sufficient detail and in time. Where the receipt of necessary information is delayed beyond the date for closing off, then only the tax data is recorded and the return is classed as partially tabulated. Similarly, where a foreign company operating a branch office in Canada files a balance sheet and income account covering both the external and Canadian affairs, then only the tax data is recorded and the return is classed as partially tabulated.

INDUSTRIAL CLASSES—Each company has been assigned to an industrial classification by the statistical section on the basis of information given in the tax return. The structure of the codes is based on the "Industrial Classification Manual" issued by the Department of Labour but has been adapted in some respects to the requirements of this Department. The coding originally assigned to each company has been continued automatically unless there is clear evidence that a change is necessary.

In the case where a company's activities are diversified its classification is based on volume of sales.

INCOME CLASSES—Each company is coded to an income

class on the basis of the amount of current year profit reported by the company for the 1946 Taxation Year. Companies which reported expenses exactly equal to income and therefore show neither a profit nor a loss are coded as loss companies.

CURRENT YEAR PROFIT—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1946 Taxation Year. Dividends received from other Canadian corporations are non-taxable under the Act **and are therefore not included in this figure.** The current year profit may be subject to a deduction for a loss sustained in any of the three preceding years so that it does not necessarily represent the final taxable profit for the year.

PRIOR YEAR LOSS—This figure represents the amount of loss for the 1943, 1944 or 1945 Taxation Years which, under Section 5 (p) of the Act, has been deducted from the current year (1946) profit in order to arrive at the net taxable income for 1946.

NET TAXABLE INCOME—This figure represents the amount of income subject to tax in the 1946 Taxation Year and consists of the current year profit less the prior year loss.

CURRENT YEAR LOSS—This constitutes the loss reported by the taxpayer during the 1946 Taxation Year, after deducting dividends received from other Canadian corporations.

LOSS DEDUCTED FROM PRIOR YEAR PROFIT—This figure represents the loss reported by the taxpayer during the 1946 Taxation Year which has been carried back against profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon 1945 profits.

LOSS DEDUCTIBLE FROM FUTURE PROFITS—This figure represents loss reported during the 1946 Taxation Year which may be deducted from profits earned during the following three years.

INCOME TAX DECLARED—This is the income tax payable upon the net taxable income. In the case of unconsolidated returns the rate of tax is 18%; for companies filing consolidated returns the tax is 20%, and in the case of non-resident owned investment companies the rate is 22½%. In a few instances the liability is reduced by tax credits for taxes paid abroad.

EXCESS PROFITS TAX DECLARED—This represents the excess profits tax payable upon the net taxable income earned in the 1946 Taxation Year. The rates of E.P.T. were lowered as of January 1, 1946.

As indicated earlier under "Period Covered", profits for the 1946 Taxation Year may be partially earned in the 1945 calendar year and such profits would thus be taxed at the higher rates of E.P.T. in existence for the 1945 calendar year.

Profits earned in the 1946 Taxation Year, therefore, must be divided into those earned prior to January 1, 1946, and those earned on or after that date; having divided the profits into the two calendar year divisions, the rates of tax applicable are given below. Where mention is made of Part I, Part II or Part III, the reference is to the various Parts of the Second Schedule to The Excess Profits Tax Act, 1940 in which the rates of tax are laid down.

On Portion Earned in 1945—

12% of total profits earned in 1945 (Part III) **plus** either 10% of such total profits (Part I) or 100% of excess profits (Part II) whichever is greater; excess profits are defined as profits in excess of "Standard Profits".

On Portion Earned in 1946—

22% of total profits earned in 1946 (Part I) **plus** 20% of excess profits (Part II); beginning in 1946 excess profits are defined as profits in excess of 116 $\frac{2}{3}$ % of "Standard Profits".

In applying these rates a company's Standard Profit is, of course divided between the calendar years 1945 and 1946 in the same way as the Taxation Year profit is divided.

For an annual comparison of excess profit tax rates from 1940 to 1947 inclusive, see Page 19.

STANDARD PROFITS—Standard Profit is defined in The Excess Profits Tax Act, 1940, as the average yearly profit earned by the taxpayer in the calendar years 1936 to 1939. However, if profits in one of those four years falls below 50% of the average in the remaining three years, the average for the three years may be used. Losses in one year are not deducted from profits of other years in determining the average but the year is included in dividing through to obtain the average.

If a company considers itself to have been depressed during the standard period it may temporarily claim a higher Standard Profit based on the capital employed in the business or, under special circumstances, based on the normal profits of other firms engaged in the same or an analogous class of business. Such claims must finally be approved, rejected, or amended by the Board of Referees. Until the Standard Profit claim is finally settled the taxpaying company files its tax return and pays its tax on the basis of the claimed Standard Profit. From January 1, 1940, to December 31, 1945, a minimum Standard Profit of \$5,000. was established for all companies. As of January 1, 1946, the minimum was increased by a provision that all Standard Profits below \$25,000 could be augmented by half the difference between the existing Standard Profit and \$25,000. This had the effect of increasing a standard of, say, \$17,000 in 1945 to \$21,000 in 1946. The minimum standard was thus automatically increased to \$15,000. Existing standards of over \$25,000 were not affected by this provision.

Companies are entitled to increase their Standard Profit from year to year by 7 $\frac{1}{2}$ % of any increase in the capital employed in the business, thus making provision for a normal growth factor.

While all companies are liable for excess profits tax, only those taxable under Part II are deemed, for the purposes of these statistics, to have earned "Excess Profits" as such. Only the Standard Profits of these Part II companies have been included in the tables which follow.

REFUNDABLE PORTION—This constitutes the portion of the excess profits tax which is refundable by the Crown to the taxpayer. Only those companies taxable under Part II at the rate of 100% on the portion of profits earned in the 1945 calendar year qualify for a refundable portion. Excess profits earned during the 1946 calendar year were taxed at the lower rate of 20% under Part II and no portion of this tax is refundable.

PENSION DEDUCTIONS CLAIMED—The amount compiled under this heading was extracted from item 16 (h) (a) (1) of the 1946 T.2 Questionnaire covering pension deductions claimed by corporations in respect of wages in the 1946 Taxation Year. The amount claimed in respect of wages for earlier years as shown in item 16 (h) (b) (2) of the questionnaire is also included.

CHARITABLE DONATIONS—The amount compiled under this heading was extracted from item 27 of form T.2 or from separate statements submitted by the taxpayer.

CASH—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

SECURITIES—This classification includes stocks, bonds, mortgages, notes, agreements for sale, **plus the refundable portion of excess profits tax.** Where financial statements or other circumstances suggest that an investment is of a permanent nature, such as in a subsidiary company, the entry is under "other assets".

RECEIVABLES—This figure includes accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

INVENTORIES—This includes office stationery and supplies as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

FIXED ASSETS—This includes land and all tangible assets subject to depreciation including alterations and improvements if capitalized. The asset is entered gross before depreciation.

OTHER ASSETS—This includes any asset or debit account not classified elsewhere including prepaid expenses, organization expenses, bond discount, goodwill, leases,

contracts, rights, investment in allied companies, cash value of life insurance, loans to employees, officers or shareholders.

BANK LOANS—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the uncovered portion is entered under bank loans.

PAYABLES—This category includes all accounts or bills payable incurred in the normal course of business.

OTHER CURRENT LIABILITIES—This category includes deferred income, deposits on contracts, loans of a current nature received from officers or shareholders.

FUNDED DEBT—This figure includes bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

DEPRECIATION RESERVE—This category includes depreciation, depletion, or any other reserve set up to reflect the decline in value of a tangible asset except bad debt reserve, investment reserve, or inventory reserve.

CAPITAL STOCK—All classes of outstanding capital stock are included.

SURPLUS—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.

DEFICIT—Earned or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet the figures are offset and only a net deficit or net surplus is entered.

GROSS SALES OR REVENUE—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight

or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases. Capital profits are not added to gross revenue. Inter-branch or inter-departmental sales are eliminated wherever possible.

In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

RENTALS RECEIVED

BOND INTEREST RECEIVED

NON-TAXABLE DIVIDENDS RECEIVED

TAXABLE DIVIDENDS RECEIVED

BOND AND MORTGAGE INTEREST PAID

RENTALS PAID

These items are believed to be self-explanatory. The information is extracted from the replies to specific questions appearing in the T. 2 Return. If the questions are not answered the profit and loss account is examined.

DEPRECIATION CHARGED—The figure used here is the amount of depreciation claimed by the taxpayer as a deduction in determining net taxable income.

DEPLETION CHARGED—Depletion is an allowable charge in the case of companies operating a mine, oil or gas wells, or timber limits.

DIVIDENDS CHARGED—This figure covers the amount of dividends charged for the year in the profit and loss or surplus accounts. No distinction is made between cash or stock dividends or whether the dividend remained unpaid at the end of the year.

CAPITAL EXPENDITURES—This figure has been compiled to indicate the annual capitalized expenditure on depreciable fixed assets. The information is extracted from item 30 of the T.2 Return or item 20 of the T.2 Questionnaire. If special schedules are submitted in reply to these questions the information is taken from the schedules. The acquisition of land is not normally included in this figure.

TABLE A

**GENERAL STATEMENT OF 35,306 CORPORATIONS TABULATED
1946 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total No. of com- panies	Companies Reporting a Profit							Companies Reporting a Loss			
		No. of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refund- able Portion	No. of Com- panies	Current Year Loss	Loss Deducted from Prior Year Profit	Loss Deduct- ible from Future Profits
Companies Taxable Under the Income War Tax Act			\$	\$	\$	\$	\$	\$		\$	\$	\$
ACTIVE COMPANIES												
Fully Tabulated Established..	24,602	19,966	1,285,686	5,079	1,280,607	227,068	391,048	16,881	4,636	39,037	4,557	34,480
Fully Tabulated — Newly Incorporated.....	3,620	2,148	26,085	—	26,085	4,697	5,714	24	1,472	5,967	—	5,967
TOTAL—FULLY TABULATED.....	28,222	22,114	1,311,771	5,079	1,306,692	231,765	396,762	16,905	6,108	45,004	4,557	40,447
Not Fully Tabulated—Estab- lished.....	1,736	899	79,144	466	78,678	13,116	24,123	924	837	12,667	388	12,279
Not Fully Tabulated—Newly Incorporated.....	307	73	646	—	646	116	148	—	234	464	—	464
Not Fully Tabulated—Filing Interim Returns.....	177	80	1,294	8	1,286	232	332	3	97	67	—	67
TOTAL ACTIVE TAXABLE COM- PANIES.....	30,442	23,166	1,392,855	5,553	1,387,302	245,229	421,365	17,832	7,276	58,202	4,945	53,257
ADD: INACTIVE TAXABLE COM- PANIES.....	2,863	397	101	6	95	17	13	—	2,466	1,220	14	1,206
TOTAL TAXABLE COMPANIES....	33,305	23,563	1,392,956	5,559	1,387,397	245,246	421,378	17,832	9,742	59,422	4,959	54,463
Companies Exempt Under the Income War Tax Act (a)												
Personal Corporations.....	945	697	5,472	—	(b) 1	(b) 1	—	—	248	779	—	—
Co-operative and Mutual Companies.....	747	514	5,475	—	—	—	—	—	233	212	—	—
Charitable, Educational, Reli- gious, Social Organizations, Clubs, Etc.....	210	111	573	—	—	—	—	—	99	284	—	—
Resident Owned Foreign Com- panies.....	97	97	—	—	—	(c) 10	—	—	—	—	—	—
Mining Companies—Entering Production; Municipal or Provincially Owned Com- panies.....	2	—	—	—	—	—	—	—	2	3	—	—
TOTAL TAX EXEMPT COMPANIES..	2,001	1,419	11,520	—	1	11	—	—	582	1,278	—	—
GRAND TOTAL—TAXABLE AND EXEMPT.....	35,306	24,982	1,404,476	5,559	1,387,398	245,257	421,378	17,832	10,324	60,700	4,959	54,463

TABLE B
ALLOCATION OF INCOME BY CALENDAR YEARS
(All money figures in thousands of dollars)

	Total No. of Companies	Companies Reporting a Profit										Companies Reporting a Loss				
		No. of Companies	% of Total	Current Year Profit	% of Total	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	No. of Companies	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deductible From Future Profits		
				\$		\$	\$	\$	\$	\$		\$	\$	\$		
ALLOCATION OF 1946 TAXATION YEAR INCOME BY CALENDAR YEARS																
1945 Calendar Year	7,246	5,662	24.4	227,093	16.3	809	226,284	41,019	92,525	14,202	1,584	10,388	424	9,964		
1946 Calendar Year	23,196	17,504	75.6	1,165,762	83.7	4,744	1,161,018	204,210	328,840	3,630	5,692	47,814	4,521	43,293		
1946 Taxation Year	30,442	23,166	100.0	1,392,855	100.0	5,553	1,387,302	245,229	421,365	17,832	7,276	58,202	4,945	53,257		
ALLOCATION OF 1945 TAXATION YEAR INCOME BY CALENDAR YEARS—(AS PREVIOUSLY REPORTED)																
1944 Calendar Year	6,587	5,178	24.7	214,162	17.9	619	213,543	38,692	92,327	15,622	1,409	7,238	314	6,924		
1945 Calendar Year	20,642	15,773	75.3	984,532	82.1	2,172	982,360	173,796	368,452	51,860	4,869	30,441	1,276	29,165		
1945 Taxation Year	27,229	20,951	100.0	1,198,694	100.0	2,791	1,195,903	212,488	460,779	67,482	6,278	37,679	1,590	36,089		
RESULTING COMBINED 1945 CALENDAR YEAR INCOME																
1946 Taxation Year	7,246	5,662	26.4	227,093	18.7	809	226,284	41,019	92,525	14,202	1,584	10,388	424	9,964		
1945 Taxation Year	20,642	15,773	73.6	984,532	81.3	2,172	982,360	173,796	368,452	51,860	4,869	30,441	1,276	29,165		
1945 Calendar Year	27,888	21,435	100.0	1,211,625	100.0	2,981	1,208,644	214,815	460,977	66,062	6,453	40,829	1,700	39,129		

EXPLANATORY NOTE:—As indicated in the introductory text to Section II under "Period Covered", the 1946 Taxation Year includes any company fiscal year ending between January 1—December 31, 1946. In the case of companies whose annual fiscal year ended prior to June 30, 1946, it follows that the major portion of their business year fell within the 1945 Calendar Year. Where the company fiscal year ends after June 30, 1946, the major portion of the business year falls within the 1946 Calendar Year.

The first section of the table above divides the 1946 Taxation Year into these two Calendar Year classes. A similar subdivision was published a year ago in respect of the 1945 Taxation Year and is included again as section two.

The third section of the table combines the figures for the 1945 Calendar Year some of which were reported in the 1945 Taxation Year and the remainder in the 1946 Taxation Year. These combined figures constitute the best available approximation of profits earned purely within the 1945 Calendar Year.

TABLE C

**Distribution of 30,442 Active Taxable Companies Reporting a Profit or Loss
by Industrial Divisions and Major Industrial Class
1946 TAXATION YEAR**

COMPANIES REPORTING A PROFIT															Companies Reporting a Loss	
Industrial Division Major Industrial Class	No. of Com- panies	Current Year Profit (000)	Prior Year Loss Deduc- ted (000)	Net Taxable Income (000)	Income Tax Declared (000)	Excess Profits Tax Declared (000)	Combined Income and Excess Profits Tax (000)	Effective Rate of Com- bined Tax %	Refund- able Portion (000)	Pension Deduc- tions Claimed (000)	Chari- table Dona- tions Claimed (000)	No. of Com- panies	Total Loss Re- ported (000)	Chari- table Dona- tions Claimed (000)		
Agriculture, Fishing and Forestry:		\$	\$	\$	\$	\$	\$	%	\$	\$	\$		\$	\$		
General Agriculture.....	159	2,193	63	2,130	383	695	1,078	50.6	62	—	6	112	599	1		
Specialized Agriculture.....	65	804	9	795	143	229	372	46.8	1	—	4	52	212	—		
Fishing.....	29	1,343	2	1,341	241	319	560	41.8	9	—	5	9	28	—		
Forestry.....	174	4,561	266	4,295	773	1,145	1,918	44.7	21	10	10	127	1,429	3		
Total Agriculture, Fishing and Forestry.....	427	8,901	340	8,561	1,540	2,388	3,928	45.9	93	10	25	300	2,268	4		
Mining:																
Gold Mining.....	40	20,585	110	20,475	3,526	4,534	8,060	39.4	—	373	55	47	4,349	11		
Other Metal Mining.....	11	55,704	39	55,665	9,766	15,576	25,342	45.5	—	4,199	299	11	1,707	1		
Coal Mining.....	48	2,404	44	2,360	428	763	1,191	50.5	—	—	25	41	629	2		
Oil, Gas and Naphtha.....	53	3,101	26	3,075	382	454	836	27.2	54	62	7	67	235	1		
Oil & Gas Royalty Syndicates-Trustee Returns.	74	627	20	607	109	131	240	39.5	—	—	—	44	50	—		
Other Non-Metallic Minerals.....	65	4,399	127	4,272	769	1,171	1,940	45.4	—	63	24	50	744	3		
Mining Development Companies.....	6	2	—	2	1	—	1	50.0	51	—	—	646	265	4		
Oil Development Companies.....	3	191	—	191	32	43	75	39.3	—	—	—	27	254	—		
General Prospecting & Mining Service.....	43	1,395	13	1,382	243	330	573	41.5	—	—	5	83	540	1		
Total Mining.....	343	88,408	379	88,029	15,256	23,002	38,258	43.5	105	4,697	415	1,016	8,773	23		
Manufacturing:																
Meat Packing.....	63	8,978	50	8,928	1,607	2,109	3,716	41.6	334	441	50	16	160	4		
Dairy Products.....	125	2,193	3	2,190	394	692	1,086	49.6	27	32	23	33	172	1		
Canning and Preserving Fruits and Vegetables.	95	7,079	51	7,028	1,245	2,571	3,816	54.3	301	227	33	22	239	—		
Grain Mill Products.....	119	11,512	59	11,453	2,077	3,242	5,319	46.4	132	501	77	22	69	1		
Bakery Products.....	145	7,508	27	7,481	1,333	2,487	3,820	51.1	110	250	130	28	71	1		
Sugar Refining.....	7	4,059	—	4,059	726	1,066	1,792	44.1	54	39	34	—	—	—		
Confectionery and Related Products.....	63	4,827	2	4,825	867	1,485	2,352	48.7	34	134	53	9	108	—		
Non-Alcoholic Beverages.....	90	6,608	63	6,545	1,180	1,517	2,697	41.2	12	22	22	25	90	—		
Alcoholic Beverages.....	94	69,537	2	69,535	12,528	26,540	39,068	56.2	1,749	1,193	481	5	9	1		
Miscellaneous Food Products.....	95	6,108	4	6,104	1,093	1,813	2,906	47.6	21	88	31	19	228	5		
Tobacco.....	27	11,631	4	11,627	2,093	2,925	5,018	43.2	33	156	29	9	24	—		
Fish Canning and Curing.....	60	3,872	26	3,846	691	1,415	2,106	54.8	231	11	34	15	225	3		
Cotton Textile Mills.....	73	12,746	3	12,743	2,281	3,292	5,573	43.7	56	473	117	7	172	—		

	24	8,334	—	8,334	1,497	2,750	4,247	51.0	78	45	50	(a)	—
Rayon and Silk Textile Mills.....	72	6,419	22	6,397	1,150	1,818	2,968	46.4	63	85	69	7	37
Woolen and Worsted Textile Mills.....	130	13,799	7	13,792	2,482	4,651	7,133	51.7	179	85	89	8	7
Knitting Mills.....	133	7,733	14	7,719	1,376	2,115	3,491	45.2	39	66	83	18	88
Other Textile Mill Products.....	868	18,139	52	18,087	3,252	5,498	8,750	48.4	182	142	458	61	168
Apparel and Finished Textile Goods.....	106	1,119	15	1,104	192	361	553	50.1	30	5	36	13	35
Fur Goods and Products.....	317	18,798	297	18,501	3,382	5,335	8,717	47.1	69	64	80	107	820
Saw Mills.....	132	5,699	40	5,659	1,018	1,597	2,615	46.2	75	5	26	27	321
Planing and Plywood Mills.....	204	8,631	10	8,621	1,551	2,935	4,486	52.0	49	12	82	47	391
Furniture.....	69	2,990	13	2,977	536	908	1,444	48.5	51	5	34	17	84
Wooden Containers.....	19	285	14	271	52	82	134	49.4	4	4	2	3	4
Morticians Goods.....	72	3,245	25	3,220	580	959	1,539	47.8	17	—	12	48	227
Miscellaneous Wood Products.....	68	99,395	49	99,346	18,347	28,905	47,252	47.6	121	3,869	311	8	343
Pulp and Paper Mills.....	176	13,140	22	13,118	2,382	4,316	6,698	51.1	103	115	96	24	311
Converted Paper Products.....	168	14,182	10	14,172	2,533	4,489	7,022	49.5	218	260	209	49	223
Newspapers.....	44	1,268	2	1,266	233	370	603	47.6	3	67	10	27	297
Periodicals.....	65	1,640	2	1,638	291	546	837	51.1	31	7	11	24	80
Book Publishing and Printing.....	346	6,617	35	6,582	1,182	2,223	3,405	51.7	161	29	73	53	185
Commercial Printing.....	72	3,565	—	3,565	642	1,219	1,861	52.2	59	39	18	10	36
Miscellaneous Printing and Service.....	66	7,348	—	7,348	1,328	2,638	3,966	54.0	134	165	56	6	7
Paints and Varnishes.....	231	16,133	18	16,115	2,860	4,847	7,707	47.8	65	519	96	89	696
Drugs and Toilet Preparations.....	91	25,257	39	25,218	4,330	7,032	11,362	45.1	105	1,343	107	21	51
Industrial Chemicals.....	123	7,985	17	7,968	1,434	2,529	3,963	49.7	75	208	40	28	153
Miscellaneous Chemical Products.....	18	1,329	2	1,327	239	314	553	41.7	1	14	18	17	83
Fabricated Chemical Products and Plastics.....	16	35,094	6	35,088	5,201	6,468	11,669	33.3	—	3,542	233	3	7
Petroleum Refining.....	17	6,400	—	6,400	1,152	2,153	3,305	51.6	16	26	20	(a)	—
Paving and Miscellaneous Petroleum Products.....	39	12,442	9	12,433	2,236	3,725	5,961	47.9	21	123	71	6	22
Rubber and Rubber Products.....	291	12,899	51	12,848	2,311	4,094	6,405	49.9	167	134	132	40	134
Leather and Leather Products.....	27	3,773	—	3,773	679	1,152	1,831	48.5	56	32	27	7	214
Glass and Glass Products.....	46	9,150	17	9,133	1,671	3,041	4,712	51.6	63	102	23	17	63
Cement, Gypsum and Plaster Products.....	64	2,148	105	2,043	368	624	992	48.6	16	1	11	15	89
Structural Clay Products and Pottery.....	68	6,904	41	6,863	1,231	2,028	3,259	47.5	5	239	24	18	76
Other Non-Metallic Mineral Products.....	14	2,280	25	2,255	406	671	1,077	47.8	—	70	23	7	219
Ordnance and Accessories.....	84	18,502	79	18,423	3,330	4,775	8,105	44.0	85	1,323	161	19	455
Primary Iron and Steel Products.....	81	11,299	25	11,274	2,029	3,122	5,151	45.7	12	898	57	23	238
Tin Cans, Metal Stampings and Structural Products.....	79	8,795	—	8,795	1,584	2,829	4,413	50.2	36	55	44	15	69
Wire, Tools, Cutlery and Hardware.....	89	12,981	7	12,974	2,070	3,556	5,626	43.4	13	266	81	27	295
Heating Apparatus and Sanitary Ware.....	48	2,806	11	2,795	501	862	1,363	48.8	14	41	16	13	81
Miscellaneous Iron and Steel Products.....	62	20,696	9	20,687	3,721	4,879	8,600	41.6	22	425	164	20	88
Non-Ferrous Smelting, Refining and Rolling.....	190	7,697	33	7,664	1,378	2,417	3,795	49.5	46	143	57	57	539
Other Non-Ferrous Metal Products.....	29	11,780	5	11,775	1,949	3,457	5,406	45.9	114	464	52	(a)	—
Agricultural Machinery.....	363	21,868	74	21,794	3,920	6,724	10,644	48.8	92	658	117	139	2,378
Industrial Construction and Mining Machinery.....	20	3,220	6	3,214	578	1,070	1,648	51.3	22	6	17	5	6
Office and Store Machines.....	32	5,391	204	5,187	934	1,616	2,550	49.2	21	218	19	12	41
Household and Service Industry Machines.....	162	23,172	128	23,044	4,146	6,890	11,036	47.9	57	2,087	128	50	1,905
Electrical Machinery and Appliances.....	121	22,280	51	22,229	3,997	7,324	11,321	50.9	226	155	112	61	2,136
Transportation Equipment except Automobiles.....	61	11,412	9	11,403	2,052	2,902	4,954	43.4	48	32	64	17	1,224
Automobiles, Parts and Equipment.....	325	15,847	59	15,788	2,840	5,388	8,228	52.1	286	316	91	96	733
Miscellaneous Manufacturing.....	—	—	—	—	—	—	—	—	—	—	—	5	13
Grouped in order to conceal identity.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Manufacturing.....	6,998	738,544	1,953	736,591	131,268	221,358	352,626	47.9	6,444	22,076	4,924	1,594	17,239
													93

(a) Loss companies grouped elsewhere to conceal identity.

TABLE C—(Cont'd)

Distribution of 30,442 Active Taxable Companies Reporting a Profit or Loss
by Industrial Divisions and Major Industrial Class

1946 TAXATION YEAR

Industrial Division Major Industrial Class	COMPANIES REPORTING A PROFIT										Companies Reporting a Loss			
	No. of Com- panies	Current Year Profit (000)	Prior Year Loss Deduct- ed (000)	Net Taxable Income (000)	Income Tax Declared (000)	Excess Profits Tax Declared (000)	Combined Income and Excess Profits Tax (000)	Effective Rate of Com- bined Tax (%)	Refund- able Portion (000)	Pension Deduct- ion Claimed (000)	Chari- table Dona- tions Claimed (000)	No. of Com- panies	Total Loss Re- ported (000)	Chari- table Dona- tions Claimed (000)
Construction:		\$	\$	\$	\$	\$	\$	%	\$	\$	\$		\$	\$
General Construction.....	566	12,039	263	11,776	2,143	3,352	5,495	46.7	107	102	137	171	2,517	13
Residential Construction.....	256	2,122	90	2,032	366	484	850	41.8	3	2	24	75	235	2
Total Construction.....	822	14,161	353	13,808	2,509	3,836	6,345	46.0	110	104	161	246	2,752	15
Public Utilities:														
Electric Light and Power.....	96	31,717	5	31,712	5,705	7,925	13,630	43.0	24	764	79	27	129	2
Gas and Steam Heat Distribution.....	50	4,612	6	4,606	812	1,118	1,930	41.9	9	48	33	25	496	—
Air Transportation.....	19	539	391	148	27	40	67	45.3	—	91	4	32	142	—
Water Transportation.....	197	11,293	53	11,240	2,029	3,138	5,167	46.0	163	142	75	99	883	25
Steam Railways.....	22	35,798	2	35,796	6,339	8,003	14,342	40.1	—	6,926	105	16	2,687	—
Street Car and Electric Railways.....	9	5,933	—	5,933	1,068	1,732	2,800	47.2	—	1,238	58	3	26	—
Highway Transportation.....	393	8,821	92	8,729	1,570	2,559	4,129	47.3	55	565	68	160	626	4
Grain Elevators.....	34	5,238	1	5,237	952	1,651	2,603	49.7	111	341	108	5	22	2
Other Storage.....	85	1,012	9	1,003	181	262	443	44.2	6	10	10	40	78	4
Telephones.....	103	24,160	—	24,160	4,351	7,544	11,895	49.2	1	1,473	83	46	20	—
Other Communications.....	45	1,620	2	1,618	290	415	705	43.6	6	49	14	24	315	—
Other Public Utilities.....	88	3,113	97	3,016	535	852	1,387	46.0	45	55	13	26	134	—
Total Public Utilities.....	1,141	133,856	658	133,198	23,859	35,239	59,098	44.4	420	11,702	650	503	5,558	37
Wholesale Trade:														
Farm Products and Foodstuffs.....	686	28,550	66	28,484	4,942	9,213	14,155	49.7	438	290	293	120	731	5
Clothing, Shoes and Dry Goods.....	351	9,648	7	9,641	1,729	2,901	4,630	48.0	54	143	168	44	123	2
Drugs.....	140	4,107	108	3,999	719	1,269	1,988	49.7	55	182	42	49	257	—
Hardware, Lumber and Building Materials.....	506	24,800	65	24,735	4,446	8,687	13,133	53.1	370	195	173	56	217	2
Plumbing and Heating.....	150	2,036	14	2,022	364	626	990	49.0	27	16	17	22	64	—
Machinery, Electrical Equipment and Parts.....	483	15,335	255	15,080	2,715	4,653	7,368	48.9	89	184	84	95	440	2
Motor Vehicles and Accessories.....	158	6,623	16	6,607	1,189	2,194	3,383	51.2	46	55	41	9	28	—
Other Wholesale Trade.....	914	28,476	108	28,368	4,908	8,931	13,839	48.8	389	405	222	212	696	5
Agencies.....	219	3,130	47	3,083	489	798	1,287	41.7	17	59	37	87	223	—
Total Wholesale Trade.....	3,607	122,705	686	122,019	21,501	39,272	60,773	49.8	1,485	1,529	1,077	694	2,779	16

Retail Trade:														
Foodstuffs.....	293	7,089	7	7,082	1,296	2,355	3,651	51.6	229	302	90	34	93	—
Dairies.....	153	5,920	16	5,904	1,062	1,894	2,956	50.1	85	223	54	33	128	1
Clothing, Shoes and Dry Goods.....	939	18,184	11	18,173	3,270	8,383	11,653	64.1	1,211	34	244	74	72	5
Drugs.....	235	3,247	1	3,246	584	1,117	1,701	52.4	71	117	41	31	20	—
Furniture.....	278	7,376	12	7,364	1,326	2,416	3,742	50.8	117	26	98	29	82	1
Hardware, Lumber and Building Materials.....	589	10,478	40	10,438	1,877	3,280	5,157	49.4	205	35	82	67	101	1
Motor Vehicles and Accessories.....	520	13,011	36	12,975	2,336	4,036	6,372	49.1	78	54	88	70	102	1
Gasoline and Oil.....	88	8,381	8	8,373	1,459	2,441	3,900	46.6	—	179	29	32	47	1
Fuel and Ice.....	301	5,509	41	5,468	985	1,821	2,806	51.3	148	74	94	79	142	1
Department and Variety Stores.....	124	58,892	2	58,890	10,973	30,807	41,780	70.9	5,467	609	890	5	97	—
Other Retail Trade.....	891	11,793	18	11,775	2,119	4,476	6,595	56.0	521	62	139	161	240	4
Total Retail Trade.....	4,411	149,880	192	149,688	27,287	63,026	90,313	60.3	8,132	1,715	1,849	615	1,124	15
Service:														
Professional Service.....	125	1,096	29	1,067	172	247	419	39.3	9	68	8	61	103	—
Recreational Service.....	467	13,699	68	13,631	2,470	3,924	6,394	46.9	74	45	125	194	598	3
Business Service.....	264	3,698	30	3,668	659	980	1,639	44.7	7	90	35	108	252	1
Hotels, Tourist Lodges and Camps.....	427	8,649	11	8,638	1,554	2,688	4,242	49.1	131	49	77	113	243	4
Laundries, Cleaning and Pressing.....	177	1,918	23	1,895	342	522	864	45.6	16	7	35	61	145	4
Undertaking.....	66	529	1	528	95	129	224	42.4	4	5	15	22	23	1
Restaurants, Cafes and Taverns.....	377	4,274	20	4,254	766	1,333	2,099	49.3	86	60	45	123	208	5
Other Personal Service.....	87	711	3	708	127	220	347	49.0	17	7	4	39	61	1
Repair and Miscellaneous Service.....	470	5,271	49	5,222	941	1,442	2,383	45.6	14	32	42	102	234	1
Total Service.....	2,460	39,845	234	39,611	7,126	11,485	18,611	47.0	358	363	386	823	1,867	20
Finance:														
Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	139	36,666	224	36,442	5,587	9,924	15,511	42.6	264	2,182	614	192	7,875	3
Trust Companies.....	52	4,312	—	4,312	754	966	1,720	39.9	1	350	93	9	88	—
Mortgage and Loan.....	53	2,798	192	2,606	472	592	1,064	40.8	1	104	24	20	390	1
Insurance Agents.....	452	3,925	31	3,894	703	1,055	1,758	45.1	24	67	60	122	370	3
Personal and Business Credit.....	108	3,451	1	3,450	627	757	1,384	40.1	—	75	30	25	421	2
Investment Trust and Holding Companies.....	463	15,100	108	14,992	1,271	1,675	2,946	19.6	3	160	46	368	2,320	159
Stock, Bond and Commodity Dealers.....	186	10,522	24	10,498	1,863	3,772	5,635	53.7	178	349	131	65	370	4
Real Estate Finance, Operation and Agencies.....	1,269	10,536	164	10,372	1,866	2,923	4,789	46.2	213	11	57	622	3,834	5
Non-Resident Owned Investment Corporations.....	186	8,868	1	8,867	1,675	3	1,678	18.9	—	—	5	9	70	—
Total Finance.....	2,908	96,178	745	95,433	14,818	21,667	36,485	38.2	684	3,298	1,060	1,432	15,738	177
Companies Not Elsewhere Classified.....	49	377	13	364	65	92	157	43.1	1	5	2	53	104	1
TOTAL—ALL COMPANIES.....	23,166	1,392,855	5,553	1,387,302	245,229	421,365	666,594	48.0	17,832	45,499	10,549	7,276	58,202	401

TABLE D
Provincial Distribution of 23,166 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1946 TAXATION YEAR

Industrial Division	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
CANADA									
Agriculture, Fishing and Forestry.....	427	\$ 8,901	\$ 340	\$ 8,561	\$ 1,540	\$ 2,388	\$ 93	\$ 1,886	\$ 25
Mining.....	343	88,408	379	88,029	15,256	23,002	105	11,823	415
Manufacturing.....	6,998	738,544	1,953	736,591	131,268	221,358	6,444	230,793	4,924
Construction.....	822	14,161	353	13,808	2,509	3,836	110	3,832	161
Public Utilities.....	1,141	133,856	658	133,198	23,859	35,239	420	34,733	650
Wholesale Trade.....	3,607	122,705	686	122,019	21,501	39,272	1,485	40,109	1,077
Retail Trade.....	4,411	149,880	192	149,688	27,287	63,026	8,132	53,307	1,849
Service.....	2,460	39,845	234	39,611	7,126	11,485	358	14,732	386
Finance.....	2,908	96,178	745	95,433	14,818	21,667	684	22,625	1,060
Unclassified.....	49	377	13	364	65	92	1	167	2
Total.....	23,166	1,392,855	5,553	1,387,302	245,229	421,365	17,832	414,007	10,549
PRINCE EDWARD ISLAND									
(Industrial divisions too small to be shown separately)									
Total.....	146	3,767	8	3,759	695	559	83	382	57
NOVA SCOTIA									
Agriculture, Fishing and Forestry.....	20	\$ 1,255	\$ 1	\$ 1,254	\$ 226	\$ 281	\$ 6	\$ 92	\$ 5
Mining.....	10	545	75	470	89	109	—	140	18
Manufacturing.....	182	11,005	53	10,952	2,021	3,127	174	2,244	110
Construction.....	28	310	5	305	55	89	6	87	8
Public Utilities.....	68	4,409	11	4,398	786	1,324	15	1,468	13
Wholesale Trade.....	123	2,818	9	2,809	504	896	56	1,125	37
Retail Trade.....	310	3,271	17	3,254	586	1,000	81	1,025	43
Service.....	79	902	1	901	164	244	6	275	12
Finance.....	78	1,133	2	1,131	188	285	3	443	10
Unclassified.....	—	—	—	—	—	—	—	—	—
Total.....	898	25,648	174	25,474	4,619	7,355	347	6,899	256
NEW BRUNSWICK									
Agriculture, Fishing and Forestry.....	13	\$ 200	\$ 1	\$ 199	\$ 36	\$ 53	\$ —	\$ 53	\$ —
Mining.....	9	84	14	70	13	18	—	19	1
Manufacturing.....	137	10,144	52	10,092	1,812	2,900	46	4,165	92
Construction.....	24	919	13	906	164	290	1	326	11
Public Utilities.....	41	2,090	4	2,086	375	703	68	217	10
Wholesale Trade.....	97	3,532	4	3,528	635	1,264	103	1,518	45
Retail Trade.....	192	3,627	16	3,611	650	1,481	163	1,204	33
Service.....	46	591	5	586	105	167	1	163	6
Finance.....	61	529	8	521	95	118	1	109	10
Unclassified.....	—	—	—	—	—	—	—	—	—
Total.....	620	21,716	117	21,599	3,885	6,994	383	7,774	208

TABLE D—(Cont'd)
Provincial Distribution of 23,166 Active Taxable Companies Reporting a Profit
Classified by Industrial Division
1946 TAXATION YEAR

Industrial Division	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
QUEBEC									
Agriculture, Fishing and Forestry.....	28	\$ 361	\$ 8	\$ 353	\$ 63	\$ 102	\$ 5	\$ 40	\$ 2
Mining.....	32	4,325	23	4,302	765	1,131	43	1,146	19
Manufacturing.....	2,200	266,143	593	265,550	47,521	77,016	1,377	81,364	1,812
Construction.....	229	3,624	83	3,541	651	963	29	918	41
Public Utilities.....	248	81,417	411	81,006	14,531	20,897	73	18,836	263
Wholesale Trade.....	1,154	31,791	268	31,523	5,490	9,434	277	10,694	312
Retail Trade.....	891	30,273	34	30,239	5,391	11,937	1,220	11,347	292
Service.....	491	8,458	70	8,388	1,499	2,424	65	2,589	77
Finance.....	731	40,952	166	40,786	6,489	8,728	208	7,496	486
Unclassified.....	22	205	3	202	36	53	—	106	1
Total.....	6,026	467,549	1,659	465,890	82,436	132,685	3,297	134,536	3,305
ONTARIO									
Agriculture, Fishing and Forestry.....	87	\$ 1,999	\$ 63	\$ 1,936	\$ 348	\$ 656	\$ 42	\$ 582	\$ 3
Mining.....	100	43,409	172	43,237	7,460	9,317	1	4,525	231
Manufacturing.....	3,165	357,593	860	356,733	63,051	105,699	3,143	112,966	2,349
Construction.....	299	6,843	186	6,657	1,207	1,855	53	1,877	64
Public Utilities.....	339	19,069	97	18,972	3,345	4,970	110	6,203	163
Wholesale Trade.....	1,219	45,968	307	45,661	7,945	14,638	510	15,469	393
Retail Trade.....	1,337	74,647	87	74,560	13,816	32,844	4,558	26,754	1,075
Service.....	813	19,385	117	19,268	3,472	5,524	130	7,773	182
Finance.....	923	42,577	398	42,179	6,108	10,470	397	12,724	482
Unclassified.....	14	80	2	78	14	21	1	46	1
Total.....	8,296	611,570	2,289	609,281	106,766	185,994	8,945	188,919	4,943
MANITOBA									
Agriculture, Fishing and Forestry.....	21	\$ 89	\$ 5	\$ 84	\$ 15	\$ 25	\$ 2	\$ 18	\$ 1
Mining.....	15	10,970	—	10,970	1,946	3,374	—	4,619	11
Manufacturing.....	289	17,142	58	17,084	3,100	5,962	246	5,851	173
Construction.....	47	486	—	486	87	148	13	150	8
Public Utilities.....	61	5,470	1	5,469	995	1,743	64	1,383	61
Wholesale Trade.....	252	15,458	19	15,439	2,778	5,643	280	3,895	128
Retail Trade.....	282	14,061	2	14,059	2,528	6,296	954	4,287	104
Service.....	202	2,176	11	2,165	391	596	15	888	34
Finance.....	258	3,185	85	3,100	536	724	9	577	24
Unclassified.....	—	—	—	—	—	—	—	—	—
Total.....	1,427	69,037	181	68,856	12,376	24,511	1,583	21,668	544

TABLE D—(Cont'd)

**Provincial Distribution of 23,166 Active Taxable Companies Reporting a Profit
Classified by Industrial Division**

1946 TAXATION YEAR

Industrial Division	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
SASKATCHEWAN									
Agriculture, Fishing and Forestry.....	30	\$ 182	\$ —	\$ 182	\$ 33	\$ 41	\$ 1	\$ 52	\$ 1
Mining.....	8	309	8	301	54	184	40	78	—
Manufacturing.....	93	4,030	22	4,008	721	1,441	32	867	37
Construction.....	25	357	15	342	62	102	1	126	11
Public Utilities.....	24	277	—	277	50	75	—	97	2
Wholesale Trade.....	74	2,799	31	2,768	498	761	18	563	15
Retail Trade.....	266	3,683	12	3,671	661	1,232	97	1,391	53
Service.....	109	1,310	2	1,308	235	403	14	410	14
Finance.....	129	598	14	584	104	125	4	48	5
Unclassified.....	—	—	—	—	—	—	—	—	—
Total.....	758	13,545	104	13,441	2,418	4,364	207	3,632	138
ALBERTA									
Agriculture, Fishing and Forestry.....	46	\$ 855	\$ 18	\$ 837	\$ 150	\$ 205	\$ 1	\$ 96	\$ 2
Mining.....	129	4,330	55	4,275	696	948	10	1,050	12
Manufacturing.....	177	11,993	64	11,929	2,147	4,426	344	4,381	88
Construction.....	35	393	1	392	71	98	4	165	3
Public Utilities.....	61	4,442	7	4,435	799	1,141	9	2,398	31
Wholesale Trade.....	156	5,777	11	5,766	1,038	2,064	80	1,567	40
Retail Trade.....	315	6,240	10	6,230	1,123	2,349	216	2,131	71
Service.....	243	2,876	18	2,858	515	903	58	1,061	27
Finance.....	167	1,216	11	1,205	210	252	1	197	9
Unclassified.....	—	—	—	—	—	—	—	—	—
Total.....	1,329	38,122	195	37,927	6,749	12,386	723	13,046	283
BRITISH COLUMBIA									
Agriculture, Fishing and Forestry.....	179	\$ 3,960	\$ 244	\$ 3,716	\$ 669	\$ 1,025	\$ 36	\$ 953	\$ 11
Mining.....	40	24,436	32	24,404	4,233	7,921	11	246	123
Manufacturing.....	736	60,212	248	59,964	10,845	20,716	1,081	18,884	255
Construction.....	131	1,197	45	1,152	207	285	3	183	12
Public Utilities.....	294	16,549	127	16,422	2,954	4,347	81	4,092	105
Wholesale Trade.....	517	14,272	37	14,235	2,561	4,480	155	5,137	96
Retail Trade.....	790	13,372	14	13,358	2,405	5,557	767	5,037	151
Service.....	474	4,140	10	4,130	744	1,223	69	1,573	34
Finance.....	492	3,671	61	3,610	652	945	61	1,031	28
Unclassified.....	13	92	8	84	15	18	—	15	—
Total.....	3,666	141,901	826	141,075	25,285	46,517	2,264	37,151	815

TABLE E
Provincial Distribution of 23,166 Active Taxable Companies Reporting a Profit
Classified by Income Class
1946 TAXATION YEAR

Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
PRINCE EDWARD ISLAND										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	23	13	1	12	2	1	—	—	—	—
\$ 1,000-\$ 2,000...	9	12	2	10	2	1	—	—	—	—
2,000- 3,000...	7	18	3	15	2	1	—	—	—	1
3,000- 4,000...	12	42	—	42	8	7	—	—	—	2
4,000- 5,000...	11	48	—	48	9	6	—	—	—	—
5,000- 10,000...	26	180	2	178	35	23	1	30	—	4
10,000- 15,000...	13	154	—	154	31	18	1	15	—	4
15,000- 20,000...	7	122	—	122	22	30	2	16	—	2
20,000- 25,000...	6	138	—	138	25	25	2	36	—	7
25,000- 50,000...	13	416	—	416	80	86	9	86	4	7
50,000- 100,000...	12	767	—	767	149	167	14	140	14	14
100,000- 250,000...	7	1,857	—	1,857	330	194	54	59	—	16
250,000- 500,000...										
500,000- 1,000,000...										
1,000,000- 5,000,000...	6	8,877	—	8,877	1,656	2,313	—	1,456	217	71
Over 5,000,000.....										
Total.....	146	3,767	8	3,759	695	559	83	382	18	57
NOVA SCOTIA										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	124	59	5	54	10	8	—	—	—	2
\$ 1,000-\$ 2,000...	108	158	9	149	27	22	—	—	—	3
2,000- 3,000...	63	159	3	156	28	27	—	—	—	2
3,000- 4,000...	46	165	3	162	29	30	—	—	—	4
4,000- 5,000...	48	219	6	213	38	37	—	—	1	2
5,000- 10,000...	137	1,001	38	963	172	220	4	353	4	19
10,000- 15,000...	113	1,444	22	1,422	256	367	17	491	4	21
15,000- 20,000...	61	1,043	5	1,038	187	266	11	262	24	11
20,000- 25,000...	45	1,013	—	1,013	182	269	11	389	6	11
25,000- 50,000...	84	2,940	20	2,920	524	886	50	1,034	19	29
50,000- 100,000...	32	2,257	—	2,257	401	776	122	780	9	28
100,000- 250,000...	22	3,239	63	3,176	556	1,108	86	1,161	23	35
250,000- 500,000...	9	3,074	—	3,074	553	1,026	46	973	34	18
500,000- 1,000,000...	6	8,877	—	8,877	1,656	2,313	—	1,456	217	71
1,000,000- 5,000,000...										
Over 5,000,000.....	6	8,877	—	8,877	1,656	2,313	—	1,456	217	71
Total.....	898	25,648	174	25,474	4,619	7,355	347	6,899	341	256

TABLE E—(Cont'd)

**Provincial Distribution of 23,166 Active Taxable Companies Reporting a Profit
Classified by Income Class**

1946 TAXATION YEAR

Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
NEW BRUNSWICK										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	80	34	3	31	6	8	—	—	—	1
\$ 1,000-\$ 2,000...	63	97	5	92	17	13	—	—	—	3
2,000- 3,000...	45	110	3	107	19	18	—	15	—	3
3,000- 4,000...	47	170	5	165	30	28	—	—	—	3
4,000- 5,000...	31	138	—	138	25	24	—	—	—	1
5,000- 10,000...	102	750	—	741	133	174	4	275	2	11
10,000- 15,000...	55	657	9	647	116	172	10	215	—	8
15,000- 20,000...	47	834	10	790	143	223	14	278	—	11
20,000- 25,000...	27	602	44	596	107	156	3	336	—	5
25,000- 50,000...	47	1,687	6	1,655	299	535	29	640	32	23
50,000- 100,000...	40	2,799	32	2,799	504	1,041	80	1,013	33	33
100,000- 250,000...	21	3,345	—	3,345	602	1,140	71	846	37	39
250,000- 500,000...	5	1,711	—	1,711	308	728	96	783	37	20
500,000- 1,000,000...	10	8,782	—	8,782	1,576	2,734	76	3,373	317	47
1,000,000- 5,000,000...										
Over 5,000,000.....										
Total.....	620	21,716	117	21,599	3,885	6,994	383	7,774	458	208
QUEBEC										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Less than \$1,000.....	877	389	41	348	62	50	—	—	4	16
\$ 1,000-\$ 2,000...	578	864	59	805	145	129	—	15	1	17
2,000- 3,000...	419	1,036	79	957	172	163	—	30	1	24
3,000- 4,000...	359	1,243	48	1,195	215	223	—	45	2	22
4,000- 5,000...	329	1,478	46	1,432	259	261	—	15	44	38
5,000- 10,000...	949	6,773	186	6,587	1,181	1,490	25	2,190	34	130
10,000- 15,000...	499	6,228	80	6,148	1,107	1,479	55	1,754	56	109
15,000- 20,000...	345	5,950	78	5,872	1,056	1,421	54	1,526	18	97
20,000- 25,000...	234	5,238	114	5,124	915	1,310	52	1,970	26	86
25,000- 50,000...	568	19,835	275	19,560	3,509	5,453	204	7,180	136	269
50,000- 100,000...	370	26,116	75	26,041	4,637	7,902	309	7,549	288	256
100,000- 250,000...	247	38,201	206	37,995	6,787	12,170	592	12,380	481	297
250,000- 500,000...	111	38,186	372	37,814	6,695	11,568	418	11,204	1,025	221
500,000- 1,000,000...	70	49,790	—	49,790	8,723	16,201	843	14,340	953	325
1,000,000- 5,000,000...	58	113,860	—	113,860	19,848	32,094	391	38,619	4,938	577
Over 5,000,000.....	13	152,362	—	152,362	27,125	40,771	354	35,719	11,861	821
Total.....	6,026	467,549	1,659	465,890	82,436	132,685	3,297	134,536	19,868	3,305

TABLE E—(Cont'd)
Provincial Distribution of 23,166 Active Taxable Companies Reporting a Profit
Classified by Income Class
1946 TAXATION YEAR

2015 RETURN YEAR										
Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
ONTARIO										
Less than \$1,000.....	1,013	\$ 470	\$ 42	\$ 428	\$ 77	\$ 62	\$ —	\$ —	\$ 17	\$ 15
\$ 1,000-\$ 2,000...	736	1,091	86	1,005	180	156	—	—	7	30
2,000- 3,000...	547	1,354	91	1,263	227	209	—	—	12	22
3,000- 4,000...	450	1,569	78	1,491	268	267	—	—	10	26
4,000- 5,000...	412	1,871	61	1,810	325	332	—	45	21	26
5,000- 10,000...	1,204	8,788	322	8,466	1,526	1,977	44	3,622	57	127
10,000- 15,000...	734	9,088	180	8,908	1,606	2,232	88	2,784	159	151
15,000- 20,000...	501	8,702	120	8,582	1,540	2,196	101	2,689	115	119
20,000- 25,000...	333	7,506	156	7,350	1,317	2,002	92	2,967	126	89
25,000- 50,000...	848	30,359	343	30,016	5,394	8,807	362	11,475	335	332
50,000- 100,000...	611	43,574	158	43,416	7,790	13,757	527	13,878	628	421
100,000- 250,000...	517	82,763	451	82,312	14,541	26,261	979	23,564	1,475	722
250,000- 500,000...	205	71,828	—	71,828	12,920	23,437	951	21,801	1,269	469
500,000- 1,000,000...	94	64,655	201	64,454	11,243	20,174	678	21,594	2,107	404
1,000,000- 5,000,000...	79	150,986	—	150,986	26,299	45,952	2,594	59,737	5,325	1,028
Over 5,000,000.....	12	126,966	—	126,966	21,513	38,173	2,529	24,763	7,550	962
Total.....	8,296	611,570	2,289	609,281	106,766	185,994	8,945	188,919	19,213	4,943
MANITOBA										
Less than \$1,000.....	216	\$ 98	\$ 11	\$ 87	\$ 16	\$ 12	\$ —	\$ —	\$ 1	\$ 4
\$ 1,000-\$ 2,000...	164	242	14	228	41	35	—	—	19	9
2,000- 3,000...	99	269	9	260	47	54	3	15	5	4
3,000- 4,000...	96	339	6	333	60	62	—	15	—	7
4,000- 5,000...	83	370	10	360	65	64	—	—	3	5
5,000- 10,000...	229	1,656	21	1,635	294	395	9	764	6	34
10,000- 15,000...	125	1,540	11	1,529	275	378	15	500	9	31
15,000- 20,000...	85	1,500	52	1,448	260	369	11	405	6	32
20,000- 25,000...	44	988	—	988	177	264	11	437	5	20
25,000- 50,000...	112	4,023	47	3,976	716	1,304	77	1,595	23	65
50,000- 100,000...	75	5,319	—	5,319	959	1,656	57	1,454	52	58
100,000- 250,000...	58	8,995	—	8,995	1,593	3,109	131	2,454	138	70
250,000- 500,000...	20	7,096	—	7,096	1,281	2,630	141	1,802	251	54
500,000- 1,000,000...	10	6,288	—	6,288	1,134	2,248	145	1,916	234	51
1,000,000- 5,000,000...	11	30,314	—	30,314	5,458	11,931	983	10,311	252	100
Over 5,000,000.....										
Total.....	1,427	69,037	181	68,856	12,376	24,511	1,583	21,668	1,004	544
SASKATCHEWAN										
Less than \$1,000.....	148	\$ 66	\$ 11	\$ 55	\$ 10	\$ 7	\$ —	\$ —	\$ —	\$ 2
\$ 1,000-\$ 2,000...	87	130	2	128	23	18	—	—	—	2
2,000- 3,000...	60	147	8	139	25	23	—	—	—	4
3,000- 4,000...	57	198	3	195	35	34	—	—	—	4
4,000- 5,000...	54	246	—	246	44	40	—	—	—	2
5,000- 10,000...	128	941	9	932	168	224	7	332	1	17
10,000- 15,000...	74	939	30	909	163	232	10	261	5	10
15,000- 20,000...	45	772	—	772	139	231	19	287	—	12
20,000- 25,000...	16	365	10	355	64	101	6	199	3	5
25,000- 50,000...	38	1,326	—	1,326	238	424	23	633	3	13
50,000- 100,000...	28	1,958	31	1,927	347	595	14	580	3	15
100,000- 250,000...	14	2,135	—	2,135	385	802	36	717	51	29
250,000- 500,000...										
500,000- 1,000,000...	9	4,322	—	4,322	777	1,633	92	623	38	23
1,000,000- 5,000,000...										
Over 5,000,000.....										
Total.....	758	13,545	104	13,441	2,418	4,364	207	3,632	104	138

TABLE E—(Cont'd)
Provincial Distribution of 23,166 Active Taxable Companies Reporting a Profit
Classified by Income Class
1946 TAXATION YEAR

Income Class	No. of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Refundable Portion	Standard Profit	Pension Deductions Claimed	Charitable Donations
		(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
ALBERTA										
Less than \$1,000.....	194	\$ 90	\$ 10	\$ 80	\$ 14	\$ 12	\$ —	\$ —	\$ —	\$ 2
\$ 1,000-\$ 2,000...	139	207	12	195	35	32	—	30	2	2
2,000- 3,000...	115	288	10	278	50	48	—	—	—	4
3,000- 4,000...	92	324	12	312	56	56	—	—	2	4
4,000- 5,000...	86	389	12	377	68	74	—	—	7	5
5,000- 10,000...	230	1,657	65	1,592	285	376	9	667	24	19
10,000- 15,000...	109	1,357	26	1,331	240	347	18	456	4	17
15,000- 20,000...	74	1,271	25	1,246	224	313	11	414	5	18
20,000- 25,000...	54	1,221	23	1,198	216	299	7	557	4	15
25,000- 50,000...	108	3,793	—	3,793	676	1,172	65	1,470	45	38
50,000- 100,000...	63	4,545	—	4,545	819	1,442	58	1,232	145	36
100,000- 250,000...	40	5,752	—	5,752	1,007	2,200	221	1,715	77	37
250,000- 500,000...	11	3,823	—	3,823	688	1,273	23	774	70	9
500,000- 1,000,000...	6	3,745	—	3,745	674	1,435	70	1,707	100	19
1,000,000- 5,000,000...	8	9,660	—	9,660	1,697	3,307	241	4,024	138	58
Over 5,000,000.....										
Total.....	1,329	38,122	195	37,927	6,749	12,386	723	13,046	623	283
BRITISH COLUMBIA										
Less than \$1,000.....	680	\$ 301	\$ 22	\$ 279	\$ 50	\$ 37	\$ —	\$ —	\$ 1	\$ 8
\$ 1,000-\$ 2,000...	406	598	48	550	99	82	—	—	1	9
2,000- 3,000...	290	720	30	690	124	112	—	—	2	7
3,000- 4,000...	272	956	43	913	163	168	—	30	2	11
4,000- 5,000...	225	1,019	33	986	178	182	—	30	5	11
5,000- 10,000...	649	4,707	122	4,585	826	1,084	27	2,184	25	48
10,000- 15,000...	306	3,748	111	3,637	655	957	49	1,533	22	36
15,000- 20,000...	205	3,546	81	3,465	624	994	73	1,512	8	26
20,000- 25,000...	106	2,348	28	2,320	415	689	49	1,271	15	20
25,000- 50,000...	249	8,888	154	8,734	1,574	2,845	184	3,454	64	66
50,000- 100,000...	128	8,908	70	8,838	1,589	2,950	208	2,536	64	67
100,000- 250,000...	85	12,583	84	12,499	2,250	4,491	253	3,445	110	75
250,000- 500,000...	28	9,936	—	9,936	1,789	3,325	184	3,447	288	56
500,000- 1,000,000...	16	10,168	—	10,168	1,731	2,733	101	3,737	193	57
1,000,000- 5,000,000...	21	73,475	—	73,475	13,218	25,868	1,136	13,972	3,070	318
Over 5,000,000.....										
Total.....	3,666	141,901	826	141,075	25,285	46,517	2,264	37,151	3,870	815
CANADA										
Less than \$1,000.....	3,355	\$ 1,520	\$ 146	\$ 1,374	\$ 247	\$ 197	\$ —	\$ —	\$ 23	\$ 50
\$ 1,000-\$ 2,000...	2,290	3,399	237	3,162	569	488	—	45	30	75
2,000- 3,000...	1,645	4,101	236	3,865	694	655	3	60	20	71
3,000- 4,000...	1,431	5,006	198	4,808	864	875	—	90	16	83
4,000- 5,000...	1,279	5,778	168	5,610	1,011	1,020	—	90	81	90
5,000- 10,000...	3,654	26,453	774	25,679	4,620	5,963	130	10,417	153	409
10,000- 15,000...	2,028	25,155	470	24,685	4,449	6,182	263	8,009	259	387
15,000- 20,000...	1,370	23,740	405	23,335	4,195	6,043	296	7,389	176	328
20,000- 25,000...	865	19,419	337	19,082	3,418	5,115	233	8,162	185	258
25,000- 50,000...	2,067	73,267	871	72,396	13,010	21,512	1,003	27,567	661	842
50,000- 100,000...	1,359	96,243	334	95,909	17,195	30,286	1,389	29,162	1,236	928
100,000- 250,000...	1,008	157,552	804	156,748	27,824	51,368	2,389	46,298	2,392	1,309
250,000- 500,000...	397	138,337	372	137,965	24,721	44,988	1,985	41,170	2,992	874
500,000- 1,000,000...	210	144,396	201	144,195	25,245	45,787	1,913	45,411	3,862	902
1,000,000- 5,000,000...	178	331,253	—	331,253	58,186	99,547	3,972	118,402	12,146	1,944
Over 5,000,000.....	30	337,236	—	337,236	58,981	101,339	4,256	71,735	21,267	1,999
Total.....	23,166	1,392,855	5,553	1,387,302	245,229	421,365	17,832	414,007	45,499	10,549

TABLE F
Provincial Distribution of 7,276 Active Taxable Companies Reporting a Loss
1946 TAXATION YEAR

PROVINCES	Number of Companies	Total Loss Reported	AMOUNT OF LOSS		Charitable Donations	Pension Deductions Claimed
			Deducted from Past Profits	Deductible from Future Profits		
		(000)	(000)	(000)	(000)	(000)
Prince Edward Island.....	56	\$ 119	\$ —	\$ 119	\$ 1	\$ —
Nova Scotia.....	246	1,264	47	1,217	6	11
New Brunswick.....	147	408	2	406	2	—
Quebec.....	1,834	15,001	1,313	13,688	228	344
Ontario.....	2,738	27,097	3,063	24,034	110	681
Manitoba.....	378	3,319	51	3,268	12	23
Saskatchewan.....	142	313	5	308	3	—
Alberta.....	440	2,229	112	2,117	9	8
British Columbia.....	1,295	8,452	352	8,100	30	157
TOTAL.....	7,276	58,202	4,945	53,257	401	1,224

TABLE G
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
	Profit Companies by Major Industrial Class				Total Profit Companies	Total Loss Companies	Total All Companies
	General Agriculture	Specialized Agriculture	Fishing	Forestry			
Number of Companies.....	152	59	27	162	400	263	663
Assets							
Cash.....	\$ 1,651	\$ 527	\$ 652	\$ 4,045	\$ 6,875	\$ 2,245	\$ 9,120
Securities.....	7,142	820	903	5,369	14,234	4,584	18,818
Receivables.....	1,907	604	717	3,636	6,864	2,226	9,090
Inventories.....	4,588	770	973	12,471	18,802	8,296	27,098
Fixed Assets.....	19,153	3,836	3,398	43,907	70,294	45,121	115,415
Other Assets.....	2,041	364	766	11,331	14,502	5,044	19,546
Total.....	36,482	6,921	7,409	80,759	131,571	67,516	199,087
Liabilities and Capital							
Bank Loans.....	791	298	29	5,320	6,438	2,345	8,783
Payables.....	3,074	845	1,248	9,790	14,957	6,947	21,904
Other Current Liabilities.....	3,134	316	312	14,259	18,021	9,849	27,870
Funded Debt.....	1,532	490	2,701	7,589	12,312	13,736	26,048
Depreciation Reserve.....	5,291	1,657	590	12,423	19,961	12,415	32,376
Capital Stock.....	17,526	1,771	1,502	28,785	49,584	18,973	68,557
Surplus.....	6,858	1,635	1,060	12,355	21,908	8,521	30,429
Less Deficit.....	1,724	91	33	9,762	11,610	5,270	16,880
Total.....	36,482	6,921	7,409	80,759	131,571	67,516	199,087
Gross Sales or Revenue.....	18,127	6,454	14,550	56,430	95,561	21,010	116,571
Current Year Profit.....	2,165	784	1,337	4,265	8,551	2,148	6,403
Selected Revenues and Charges							
Rentals Received.....	144	5	11	67	227	50	277
Bond Interest Received.....	88	6	8	61	163	47	210
Taxable Dividends Received.....	5	2	—	—	7	—	7
Non-Taxable Dividends Received.....	79	5	100	681	865	533	1,398
Bond and Mortgage Interest Paid.....	74	14	124	210	422	143	565
Rentals Paid.....	67	32	15	56	170	70	240
Depreciation Charged.....	464	166	357	1,868	2,855	1,144	3,999
Depletion Charged.....	6	3	—	790	799	402	1,201
Dividends Charged.....	227	32	99	311	669	68	737
Capital Expenditures.....	693	305	2,959	2,980	6,937	2,834	9,771

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MINING										
	Profit Companies by Major Industrial Class							Total Profit Companies	Total Loss Companies	Total All Companies
	Gold Mining	Other Metal Mining	Coal Mining	Oil, Gas and Naphtha	Other Non-Metallic Minerals	Mining Development Companies	General Prospecting and Mining Service			
Number of Companies . . .	39	11	46	55	63	5	39	258	806	1,064
Assets										
Cash	\$ 20,735	\$ 49,296	\$ 3,961	\$ 3,309	\$ 4,449	\$ 48	\$ 779	\$ 82,577	\$ 26,697	\$ 109,274
Securities	75,887	42,191	9,101	9,497	7,281	347	1,761	146,065	59,628	205,693
Receivables	1,098	12,464	11,855	1,358	2,548	27	3,856	33,206	8,269	41,475
Inventories	19,459	48,356	3,560	1,132	2,976	1	2,284	77,768	12,689	90,457
Fixed Assets	167,178	321,663	84,209	69,997	39,848	2,676	4,439	690,010	406,091	1,096,101
Other Assets	34,677	84,875	2,423	3,688	3,135	1,288	4,439	134,525	110,399	244,924
Total	319,034	558,845	115,109	88,981	60,237	4,387	17,558	1,164,151	623,773	1,787,924
Liabilities and Capital										
Bank Loans	195	—	7,202	10	608	4	818	8,837	4,045	12,882
Payables	15,161	33,215	4,582	2,329	4,088	112	4,367	63,854	13,730	77,584
Other Current Liabilities	586	560	784	1,598	954	530	862	5,874	20,119	25,993
Funded Debt	8	9,335	4,638	755	1,908	—	279	16,923	29,536	46,459
Depreciation Reserve	75,401	172,369	48,511	43,317	20,543	1,568	2,045	363,754	80,962	444,716
Capital Stock	128,104	165,898	40,409	34,997	21,314	2,199	5,804	398,725	478,290	877,015
Surplus	99,944	177,468	10,962	11,601	11,273	266	3,477	314,991	32,834	347,825
Less Deficit	365	—	1,979	5,626	451	292	94	8,807	35,743	44,550
Total	319,034	558,845	115,109	88,981	60,237	4,387	17,558	1,164,151	623,773	1,787,924
Gross Sales or Revenue	96,272	210,425	73,022	20,873	23,022	433	15,760	439,807	55,711	495,518
Current Year Profit	20,441	55,705	1,693	3,091	3,562	193	1,380	86,065	8,575	77,490
Selected Revenues and Charges										
Rentals Received	188	306	134	33	47	—	5	713	185	898
Bond Interest Received	1,896	164	145	102	117	10	12	2,446	661	3,107
Taxable Dividends Rec'd	451	29	5	1	—	—	1	487	16	503
Non-Taxable Div's Rec'd	6,086	1,991	31	284	12	2	16	8,422	467	8,889
Bond and Mortgage Interest Paid	12	249	188	23	52	—	14	538	559	1,097
Rentals Paid	45	20	28	140	18	—	14	265	207	472
Depreciation Charged	3,914	9,532	2,598	1,474	1,168	26	390	19,102	4,573	23,675
Depletion Charged	10,232	26,035	861	4,136	1,162	138	12	42,576	23,546	66,122
Dividends Charged	30,976	47,636	1,435	2,340	1,646	—	247	84,280	573	84,853
Capital Expenditures	2,935	9,543	2,397	1,556	1,516	4	521	18,472	9,816	28,288

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING								
Profit Companies by Major Industrial Class								
		Meat Packing	Dairy Products	Canning and Preserving Fruits and Vegetables	Grain Mill Products	Bakery Products	Sugar Refining	Con- fectionery and Related Products
1	Number of Companies	62	120	91	114	143	6	61
	Assets							
2	Cash	\$ 1,272	\$ 2,239	\$ 5,250	\$ 11,463	\$ 5,159	\$ 3,280	\$ 3,887
3	Securities	6,392	2,694	5,393	12,603	7,357	16,806	6,857
4	Receivables	18,621	2,209	4,846	19,373	3,340	3,269	4,705
5	Inventories	23,882	5,661	21,053	28,140	5,994	15,997	9,776
6	Fixed Assets	51,616	11,706	38,083	60,153	43,556	30,314	22,206
7	Other Assets	4,260	2,263	12,295	9,102	18,029	12,546	3,050
8	Total	106,043	26,772	86,920	140,834	83,435	82,212	50,481
	Liabilities and Capital							
9	Bank Loans	7,205	1,354	3,661	5,142	772	219	1,852
10	Payables	14,059	3,134	9,097	17,281	8,353	4,353	5,931
11	Other Current Liabilities	2,936	2,894	3,866	11,096	4,345	2,699	878
12	Funded Debt	1,410	544	2,089	5,738	5,210	8,422	1,033
13	Depreciation Reserve	29,493	5,779	19,620	29,440	23,034	18,624	13,666
14	Capital Stock	19,851	6,125	29,435	37,832	23,271	25,210	14,032
15	Surplus	31,152	7,063	19,336	34,467	18,952	22,685	13,837
16	Less Deficit	63	121	184	162	502	—	748
17	Total	106,043	26,772	86,920	140,834	83,435	82,212	50,481
18	Gross Sales or Revenue	435,035	62,513	86,573	274,584	108,361	53,609	52,093
19	Current Year Profit	8,561	2,189	6,984	11,229	7,462	4,059	4,823
	Selected Revenues and Charges							
20	Rentals Received	76	36	38	339	544	13	180
21	Bond Interest Received	49	62	54	43	99	485	142
22	Taxable Dividends Received	—	4	2	7	101	25	9
23	Non-Taxable Dividends Received	2	15	67	521	77	1,376	11
24	Bond and Mortgage Interest Paid	59	22	44	220	175	186	66
25	Rentals Paid	98	71	158	148	368	40	260
26	Depreciation Charged	1,930	670	1,559	2,786	1,859	788	747
27	Depletion Charged	—	—	—	—	—	—	—
28	Dividends Charged	1,958	259	841	3,032	1,332	2,290	1,024
29	Capital Expenditures	2,446	1,926	3,934	4,248	3,740	737	1,642

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)											
Profit Companies by Major Industrial Class											
Non-Alcoholic Beverages	Alcoholic Beverages	Miscellaneous Food Products	Tobacco	Fish Canning and Curing	Cotton Textile Mills	Rayon and Silk Textile Mills	Woollen and Worsted Textile Mills	Knitting Mills	Other Textile Mills	Apparel and Finished Textile Goods	
85	92	94	24	58	69	24	69	128	129	851	1
\$ 5,425	\$ 12,820	\$ 6,984	\$ 5,780	\$ 1,774	\$ 3,818	\$ 3,355	\$ 3,198	\$ 6,698	\$ 5,059	\$ 6,683	2
15,814	35,747	4,513	5,695	2,936	16,537	8,192	9,977	18,209	12,348	15,308	3
1,159	17,691	6,038	10,182	4,416	9,250	3,094	4,701	11,237	7,184	23,387	4
3,597	62,227	12,675	39,769	9,031	17,008	9,838	14,905	21,021	14,987	45,094	5
15,439	107,466	22,598	12,520	20,592	73,061	33,521	29,323	62,643	34,744	31,896	6
7,091	41,159	4,174	75,406	9,449	5,081	2,846	4,440	2,969	8,944	9,817	7
48,525	277,110	56,982	149,352	48,198	124,755	60,846	66,544	122,777	83,266	132,185	8
198	3,938	3,191	7,869	3,317	4,281	775	3,449	3,343	3,018	16,513	9
4,402	32,594	5,611	16,336	5,753	9,103	6,234	6,119	11,279	6,962	26,570	10
2,080	27,399	4,790	6,684	3,259	3,177	892	2,236	1,262	979	5,013	11
3,284	1,926	757	16,555	3,165	3,683	6,667	4,361	4,778	2,659	4,896	12
6,993	55,140	11,888	10,508	11,786	53,589	13,934	16,936	38,335	20,871	15,705	13
9,028	60,099	16,456	70,788	10,342	26,020	17,490	15,145	36,503	23,038	28,631	14
22,675	96,323	14,457	20,667	11,038	25,096	14,914	18,313	27,414	25,831	35,441	15
135	309	168	55	462	194	60	15	137	92	584	16
48,525	277,110	56,982	149,352	48,198	124,755	60,846	66,544	122,777	83,266	132,185	17
25,584	287,619	72,641	117,100	63,697	84,268	50,869	63,347	106,286	73,090	258,714	18
6,513	57,838	6,073	11,483	3,852	8,350	8,334	6,331	13,233	7,492	17,637	19
40	260	71	7	43	61	48	61	117	101	324	20
174	599	70	90	25	326	152	196	445	182	273	21
—	3	3	—	—	2	69	—	32	46	16	22
123	358	183	1,990	38	236	40	237	135	805	143	23
77	63	24	406	67	160	239	207	193	92	158	24
119	216	200	117	92	133	157	150	241	275	1,808	25
603	2,942	1,170	568	1,624	2,268	1,355	1,224	2,213	1,917	1,664	26
—	—	2	—	—	—	13	10	—	—	1	27
4,792	13,332	627	6,675	467	1,902	1,810	2,152	2,496	3,976	905	28
1,057	8,125	2,217	511	2,285	3,393	4,356	3,245	6,585	3,267	4,312	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)								
Profit Companies by Major Industrial Class								
		Fur Goods and Products	Saw Mills	Planing and Plywood Mills	Furniture	Wooden Containers	Morticians Goods	Miscella- neous Woods Products
1	Number of Companies.....	104	307	132	201	66	17	7
	Assets							
2	Cash.....	\$ 390	\$ 7,968	\$ 1,662	\$ 2,769	\$ 904	\$ 292	\$ 2,411
3	Securities.....	1,753	18,972	3,203	6,665	2,209	208	3,332
4	Receivables.....	3,419	12,202	4,884	8,012	2,970	693	3,238
5	Inventories.....	5,688	33,203	8,816	14,611	6,289	1,115	5,356
6	Fixed Assets.....	2,860	105,606	27,990	28,509	12,738	2,095	11,290
7	Other Assets.....	918	23,481	6,034	3,030	4,947	2,479	4,318
8	Total.....	15,028	201,432	52,589	63,596	30,057	6,882	29,953
	Liabilities and Capital							
9	Bank Loans.....	2,356	8,877	6,026	3,777	2,539	151	2,441
10	Payables.....	4,145	23,235	6,724	8,948	3,510	358	3,356
11	Other Current Liabilities.....	859	14,153	2,989	1,476	2,433	166	1,267
12	Funded Debt.....	328	17,848	5,365	1,743	870	47	506
13	Depreciation Reserve.....	966	44,589	10,915	15,705	7,141	1,257	6,045
14	Capital Stock.....	3,184	48,526	15,669	15,491	5,556	3,565	12,680
15	Surplus.....	3,287	46,273	7,552	16,938	8,192	1,356	4,339
16	Less Deficit.....	97	2,069	2,651	482	184	18	681
17	Total.....	15,028	201,432	52,589	63,596	30,057	6,882	29,953
18	Gross Sales or Revenue.....	28,641	172,504	55,970	81,834	36,073	4,218	29,711
19	Current Year Profit.....	1,105	18,451	5,700	8,580	2,935	275	3,174
	Selected Revenues and Charges							
20	Rentals Received.....	57	202	75	102	69	6	51
21	Bond Interest Received.....	20	344	43	137	16	10	71
22	Taxable Dividends Received.....	40	17	—	7	6	—	1
23	Non-Taxable Dividends Received.....	—	153	47	56	25	1	77
24	Bond and Mortgage Interest Paid.....	11	458	184	66	22	2	39
25	Rentals Paid.....	212	418	122	239	49	18	108
26	Depreciation Charged.....	162	3,675	1,421	987	629	52	432
27	Depletion Charged.....	—	1,620	44	2	—	5	20
28	Dividends Charged.....	58	3,265	166	1,087	246	67	904
29	Capital Expenditures.....	437	10,438	2,767	2,544	835	124	869

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)											
Profit Companies by Major Industrial Class											
Pulp and Paper Mills	Converted Paper Products	News-papers	Periodicals	Book Publishing and Printing	Commercial Printing	Miscellaneous Printing and Service	Paints and Varnishes	Drugs and Toilet Preparations	Industrial Chemicals	Miscellaneous Chemicals Products	
64	173	162	41	58	337	69	63	201	86	116	1
31,308	\$ 6,618	\$ 4,320	\$ 1,443	\$ 839	\$ 3,177	\$ 1,140	\$ 3,447	\$ 7,663	\$ 20,301	\$ 4,335	2
51,260	12,147	22,238	1,673	874	8,018	4,403	4,613	13,152	34,498	7,813	3
49,295	11,629	7,770	1,001	2,912	7,173	3,100	7,548	12,506	22,925	7,042	4
182,553	12,887	3,094	311	3,240	6,725	2,772	13,713	24,296	33,042	10,102	5
937,247	43,254	41,700	4,102	4,159	33,000	10,194	24,915	31,174	122,183	28,260	6
108,760	4,541	12,439	2,540	1,425	5,374	1,677	8,191	11,629	15,958	7,798	7
1,360,423	91,076	91,561	11,070	13,449	63,467	23,286	62,427	100,420	248,907	65,350	8
8,347	3,217	522	28	504	1,793	538	461	2,174	1,179	3,522	9
85,128	11,937	8,584	1,426	3,066	7,940	2,884	9,439	12,907	28,817	8,110	10
25,018	4,225	2,744	1,410	1,258	1,648	317	3,727	7,301	5,142	3,429	11
250,540	3,183	8,404	970	257	3,806	521	1,645	3,254	9,179	3,174	12
447,994	21,774	26,488	2,682	2,706	20,208	6,093	9,509	13,258	69,692	11,253	13
312,088	19,481	22,256	2,338	3,372	13,828	6,475	14,508	29,452	61,862	22,456	14
233,787	27,340	23,153	2,577	2,498	15,255	6,514	23,143	32,477	73,173	13,568	15
2,479	81	590	361	212	1,011	56	5	403	137	162	16
1,360,423	91,076	91,561	11,070	13,449	63,467	23,286	62,427	100,420	248,907	65,350	17
581,779	116,084	77,365	10,760	18,139	59,876	23,857	69,064	124,277	181,263	70,708	18
99,319	13,126	12,782	1,164	1,497	6,431	3,545	7,279	15,586	24,849	7,920	19
596	255	366	60	26	268	37	95	165	321	60	20
1,593	191	320	35	36	124	98	89	154	353	100	21
3	49	2	14	—	4	—	—	9	608	5	22
2,311	132	142	6	54	100	14	59	97	1,295	195	23
11,602	105	345	25	12	136	20	63	50	19	113	24
443	617	514	52	93	600	216	169	490	1,237	234	25
33,175	1,930	1,351	85	163	1,308	376	553	1,326	4,105	1,167	26
4,141	5	—	—	—	—	—	—	1	3	1	27
27,950	2,363	2,608	80	167	628	495	1,367	4,635	12,708	1,555	28
48,584	6,330	1,667	238	478	2,742	1,259	2,752	5,543	12,828	5,017	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)								
Profit Companies by Major Industrial Class								
		Fabricated Chemical Products and Plastics	Petroleum Refining	Paving and Mis- cellaneous Petroleum Products	Rubber and Rubber Products	Leather and Leather Products	Glass and Glass Products	Cement Gypsum and Plaster Product
1	Number of Companies.....	18	17	15	36	284	27	4
	Assets							
2	Cash.....	\$ 682	\$ 14,001	\$ 2,270	\$ 8,128	\$ 5,664	\$ 1,812	\$ 9,63
3	Securities.....	57	23,728	3,335	5,667	12,640	5,273	4,04
4	Receivables.....	695	33,806	2,539	15,424	15,953	3,185	3,61
5	Inventories.....	1,189	75,122	2,278	24,635	33,298	4,446	4,64
6	Fixed Assets.....	1,651	246,459	11,185	60,996	36,635	14,345	85,34
7	Other Assets.....	625	55,541	1,901	5,458	6,876	5,558	2,08
8	Total.....	4,899	448,657	23,508	120,308	111,066	34,619	109,36
	Liabilities and Capital							
9	Bank Loans.....	213	500	292	1,594	7,157	588	26
10	Payables.....	1,035	37,500	3,576	17,835	15,997	3,141	4,96
11	Other Current Liabilities.....	262	13,104	743	10,598	2,363	624	2,10
12	Funded Debt.....	53	28,098	1,874	1,449	3,204	1,150	6,02
13	Depreciation Reserve.....	848	155,619	5,684	37,308	19,683	8,645	39,67
14	Capital Stock.....	1,395	108,863	5,200	32,010	34,859	11,907	37,16
15	Surplus.....	1,152	105,284	6,178	19,524	28,572	10,395	19,23
16	Less Deficit.....	59	311	39	10	769	1,831	69
17	Total.....	4,899	448,657	23,508	120,308	111,066	34,619	109,36
18	Gross Sales or Revenue.....	8,226	342,987	28,697	125,717	171,937	34,715	46,533
19	Current Year Profit.....	1,330	36,347	5,147	12,181	12,812	3,773	9,038
	Selected Revenues and Charges							
20	Rentals Received.....	—	1,721	10	54	197	61	27
21	Bond Interest Received.....	—	339	58	63	244	48	138
22	Taxable Dividends Received.....	—	4,584	—	—	14	1	1
23	Non-Taxable Dividends Received.....	—	1,867	24	281	163	43	1,606
24	Bond and Mortgage Interest Paid.....	—	553	43	39	66	5	508
25	Rentals Paid.....	43	1,200	36	313	540	96	50
26	Depreciation Charged.....	152	9,092	536	2,517	1,610	600	3,277
27	Depletion Charged.....	—	140	—	—	—	—	352
28	Dividends Charged.....	—	17,083	2,152	3,666	1,378	793	1,722
29	Capital Expenditures.....	319	19,883	2,095	7,422	3,435	1,102	4,909

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)											
Profit Companies by Major Industrial Class											
Structural Clay Products and Pottery	Other Non-Metallic Mineral Products	Ordnance and Accessories	Primary Iron and Steel Products	Tin Cans Metal Stampings & Structural Products	Wire Tools Cutlery and Hardware	Heating Apparatus and Sanitary Ware	Miscellaneous Iron and Steel Products	Non-Ferrous Smelting Refining and Rolling	Other Non-Ferrous Metal Products	Agricultural Machinery	
63	66	13	83	78	77	86	44	60	185	29	1
1,583	\$ 2,838	\$ 767	\$ 20,481	\$ 12,223	\$ 4,697	\$ 6,625	\$ 2,390	\$ 6,221	\$ 4,967	\$ 11,386	2
2,848	3,059	1,804	34,676	9,453	7,659	8,032	2,864	45,965	6,470	26,532	3
2,094	3,797	3,264	28,655	10,408	4,330	9,238	2,684	17,847	9,038	9,315	4
2,239	8,362	6,063	49,637	30,620	10,986	18,331	4,587	33,064	13,634	59,410	5
20,758	34,435	18,428	261,701	62,805	22,814	49,060	12,716	325,218	23,848	55,047	6
2,701	6,395	912	16,595	15,601	3,690	5,897	612	20,616	2,828	5,248	7
32,223	58,886	31,238	411,745	141,110	54,176	97,183	25,853	448,931	60,785	166,938	8
712	1,107	—	4,187	1,710	639	1,295	679	1,300	2,861	2,856	9
1,978	4,726	3,323	27,663	14,533	6,575	11,642	3,394	19,390	8,760	20,266	10
757	1,560	797	8,292	4,974	2,137	1,690	379	8,907	2,549	2,092	11
2,000	245	1,303	15,970	2,074	295	3,277	388	108,113	1,469	17,696	12
11,122	22,537	14,402	150,936	31,620	13,604	28,944	7,108	218,915	13,406	31,418	13
12,191	10,235	2,855	88,054	64,747	15,840	31,400	6,642	42,887	13,474	45,110	14
4,452	18,774	8,558	116,696	21,524	15,197	19,770	7,307	49,473	18,386	47,988	15
989	298	—	53	72	111	835	44	54	120	488	16
32,223	58,886	31,238	411,745	141,110	54,176	97,183	25,853	448,931	60,785	166,938	17
19,651	45,072	22,405	279,411	111,433	45,260	92,550	26,082	142,665	75,985	155,998	18
2,144	5,752	2,279	18,496	11,294	8,328	12,207	2,781	20,672	7,510	11,781	19
38	31	18	214	249	24	148	21	467	87	105	20
54	36	72	774	270	125	173	36	1,029	104	368	21
—	1	—	5	2	9	14	10	1,325	3	162	22
3	25	6	721	411	28	909	50	951	34	5	23
83	5	31	514	65	17	77	10	1,462	41	446	24
32	78	41	676	233	63	137	54	317	310	97	25
635	1,125	441	7,616	2,117	840	1,352	535	5,263	1,055	1,844	26
120	1,410	—	320	4	—	—	—	250	—	—	27
388	2,863	580	6,357	2,155	2,390	2,782	1,502	14,193	1,579	9,347	28
1,345	4,181	756	11,220	9,156	2,087	1,848	1,270	6,004	2,077	8,327	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd.)								
Profit Companies by Major Industrial Class								
		Industrial Construction and Mining Machinery	Office and Store Machines	Household and Service Industry Machines	Electrical Machinery and Appliances	Trans- portation Equipment Except Automobiles	Automobiles Parts and Equipment	Miscella- neous Manu- facturing
1	Number of Companies.....	351	19	31	157	118	59	31
	Assets							
2	Cash.....	\$ 14,635	\$ 1,206	\$ 894	\$ 13,661	\$ 17,880	\$ 14,722	\$ 9,282
3	Securities.....	24,477	1,831	1,376	23,122	28,812	8,533	16,802
4	Receivables.....	31,006	2,508	3,286	31,474	35,609	14,525	13,645
5	Inventories.....	46,771	3,249	6,059	71,750	38,851	30,379	25,528
6	Fixed Assets.....	72,580	10,340	8,296	94,604	93,176	41,040	35,056
7	Other Assets.....	10,185	3,142	484	10,847	15,591	10,536	6,557
8	Total.....	199,654	22,276	20,395	245,458	229,919	119,735	106,870
	Liabilities and Capital							
9	Bank Loans.....	6,261	255	1,136	4,471	10,160	6,260	5,356
10	Payables.....	33,415	2,500	3,807	39,003	42,600	20,863	15,481
11	Other Current Liabilities.....	10,979	877	2,348	12,592	7,616	2,548	6,190
12	Funded Debt.....	3,105	418	158	9,403	5,651	1,165	2,910
13	Depreciation Reserve.....	43,828	6,055	3,393	55,175	53,577	25,827	16,902
14	Capital Stock.....	41,268	3,827	4,092	49,953	42,003	15,060	23,903
15	Surplus.....	62,209	8,469	5,957	75,175	68,395	48,206	37,339
16	Less Deficit.....	1,411	125	496	314	83	194	1,211
17	Total.....	199,654	22,276	20,395	245,458	229,919	119,735	106,870
18	Gross Sales or Revenue.....	199,757	18,487	24,777	302,522	207,700	172,584	119,146
19	Current Year Profit.....	21,318	3,175	2,516	22,981	22,137	11,400	15,766
	Selected Revenues and Charges							
20	Rentals Received.....	175	22	29	116	158	109	402
21	Bond Interest Received.....	404	19	49	336	357	69	288
22	Taxable Dividends Received.....	1	—	—	8	—	—	3
23	Non-Taxable Dividends Received.....	2,125	102	17	1,750	323	503	226
24	Bond and Mortgage Interest Paid.....	70	3	6	149	233	29	71
25	Rentals Paid.....	471	95	64	519	357	148	712
26	Depreciation Charged.....	2,824	626	261	4,002	2,519	1,529	1,571
27	Depletion Charged.....	—	—	—	—	—	—	26
28	Dividends Charged.....	2,349	671	408	5,380	2,948	159	1,348
29	Capital Expenditures.....	6,739	867	2,126	12,933	4,853	5,325	5,070

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

MANUFACTURING—Concluded)			Industrial Division: CONSTRUCTION					Industrial Division: UNCLASSIFIED			
Total Profit Companies	Total Loss Companies	Total All Companies	Profit Companies by Major Industrial Class		Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
			General Construction	Residential Construction							
6,773	1,441	8,214	548	254	802	218	1,020	44	27	71	1
383,789	\$ 19,970	\$ 403,759	\$ 8,924	\$ 1,190	\$ 10,114	\$ 1,736	\$ 11,850	\$ 332	\$ 85	\$ 417	2
709,472	34,883	744,355	20,500	2,589	23,089	3,229	26,318	279	190	469	3
630,963	44,903	675,866	42,500	7,000	49,500	5,970	55,470	942	160	1,102	4
1,333,598	84,936	1,418,534	13,345	4,672	18,017	4,948	22,965	762	265	1,027	5
3,871,247	203,940	4,075,187	60,935	4,451	65,386	14,102	79,488	822	1,160	1,982	6
674,939	45,649	720,588	14,454	1,524	15,978	5,597	21,575	216	488	704	7
7,604,008	434,281	8,038,289	160,658	21,426	182,084	35,582	217,666	3,353	2,348	5,701	8
180,407	26,472	206,879	19,583	2,479	22,062	7,852	29,914	511	166	677	9
787,656	53,494	841,150	31,531	5,452	36,983	5,874	42,857	586	180	766	10
273,130	32,772	305,902	9,790	2,919	12,709	4,328	17,037	711	333	1,044	11
606,309	21,602	627,911	3,494	645	4,139	1,023	5,162	61	600	661	12
129,844	106,636	2,236,480	35,091	1,951	37,042	7,015	44,057	262	366	628	13
827,024	134,094	1,961,118	23,611	4,254	27,865	8,846	36,711	627	604	1,231	14
825,294	86,323	1,911,617	38,671	4,255	42,926	5,151	48,077	623	186	809	15
25,656	27,112	52,768	1,113	529	1,642	4,507	6,149	28	87	115	16
604,008	434,281	8,038,289	160,658	21,426	182,084	35,582	217,666	3,353	2,348	5,701	17
838,403	380,942	7,219,345	74,012	21,737	95,749	9,329	105,078	5,973	1,141	7,114	18
709,326	16,308	693,018	11,707	2,063	13,770	2,696	11,074	338	94	244	19
9,653	800	10,453	826	113	939	275	1,214	62	14	76	20
12,653	618	13,271	438	35	473	81	554	5	2	7	21
7,227	1,243	8,470	15	—	15	1	16	—	—	—	22
23,294	290	23,584	342	15	357	87	444	—	3	3	23
20,256	458	20,714	58	18	76	14	90	4	—	4	24
17,164	1,438	18,602	689	158	847	230	1,077	44	6	50	25
134,723	7,167	141,890	4,960	280	5,240	1,041	6,281	34	66	100	26
8,490	288	8,778	38	—	38	—	38	—	—	—	27
194,412	3,008	197,420	1,446	86	1,532	183	1,715	—	—	—	28
288,827	29,096	317,923	11,236	937	12,173	2,861	15,034	56	523	579	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES							
Profit Companies by Major Industrial Class							
		Electric Light and Power	Gas and Steam Heat Distribu- tion	Air Trans- porta- tion	Water Trans- porta- tion	Steam Railways	Street Car and Electric Railways
1	Number of Companies.....	93	48	17	193	16	8
	Assets						
2	Cash.....	\$ 13,199	\$ 2,615	\$ 1,117	\$ 15,912	\$ 55,911	\$ 3,728
3	Securities.....	39,594	10,535	59	19,733	225,773	12,673
4	Receivables.....	9,359	2,486	930	10,406	28,409	3,170
5	Inventories.....	6,980	2,172	1,265	2,512	35,752	3,541
6	Fixed Assets.....	770,342	80,920	7,716	86,227	1,335,578	158,336
7	Other Assets.....	232,291	12,203	823	18,358	33,358	8,121
8	Total.....	1,071,765	110,931	11,910	153,148	1,714,781	189,569
	Liabilities and Capital						
9	Bank Loans.....	410	32	163	2,739	—	255
10	Payables.....	21,273	3,929	939	13,387	55,196	9,017
11	Other Current Liabilities.....	7,694	1,824	2,057	16,307	5,813	305
12	Funded Debt.....	400,004	9,762	47	14,523	417,572	50,199
13	Depreciation Reserve.....	220,808	31,392	3,096	38,577	308,853	60,007
14	Capital Stock.....	360,555	51,546	6,472	29,455	539,082	51,498
15	Surplus.....	63,124	12,754	133	39,766	391,229	18,351
16	Less Deficit.....	2,103	308	997	1,606	2,964	63
17	Total.....	1,071,765	110,931	11,910	153,148	1,714,781	189,569
18	Gross Sales or Revenue.....	108,477	22,832	9,664	78,691	325,373	46,997
19	Current Year Profit.....	31,714	4,610	437	10,599	34,481	5,933
	Selected Revenues and Charges						
20	Rentals Received.....	475	23	235	193	1,584	21
21	Bond Interest Received.....	4,018	170	1	308	4,279	303
22	Taxable Dividends Received.....	—	2	—	120	911	—
23	Non-Taxable Dividends Received.....	2,956	14	—	240	7,691	90
24	Bond and Mortgage Interest Paid.....	11,890	383	—	397	15,951	2,370
25	Rentals Paid.....	695	134	199	262	524	23
26	Depreciation Charged.....	12,726	1,565	1,198	7,161	26,861	4,564
27	Depletion Charged.....	—	387	—	33	—	—
28	Dividends Charged.....	18,950	2,575	9	1,288	11,171	2,155
29	Capital Expenditures.....	8,927	4,563	2,126	25,026	31,781	7,637

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES									
Profit Companies by Major Industrial Class									
Highway Trans- porta- tion	Grain Elevators	Other Storage	Tele- phones	Other Communi- cations	Other Public Utilities	Total Profit Companies	Total Loss Companies	Total All Companies	
377	32	83	92	48	80	1,087	427	1,514	1
\$ 8,210	\$ 10,323	\$ 652	\$ 3,477	\$ 458	\$ 5,276	\$ 120,878	\$ 7,279	\$ 128,157	2
13,274	18,984	937	18,577	2,649	4,470	367,258	10,773	378,031	3
9,963	7,298	993	8,959	1,172	4,174	87,319	8,307	95,626	4
2,797	33,805	188	8,632	87	375	98,106	9,613	107,719	5
105,828	66,488	13,464	360,483	7,146	34,508	3,027,036	197,623	3,224,659	6
12,882	8,071	869	21,185	2,651	3,581	354,393	99,220	453,613	7
152,954	144,969	17,103	421,313	14,163	52,384	4,054,990	332,815	4,387,805	8
3,096	14,777	398	191	463	176	22,700	2,619	25,319	9
15,726	21,420	870	15,517	1,320	5,360	163,954	20,917	184,871	10
5,646	6,125	495	8,542	459	3,890	59,157	47,154	106,311	11
45,626	15,092	1,244	101,932	378	6,589	1,062,968	75,533	1,138,501	12
37,205	39,093	5,113	126,922	2,342	15,516	888,924	71,840	960,764	13
24,682	25,223	6,605	150,762	5,791	11,341	1,263,012	112,731	1,375,743	14
21,678	23,551	2,672	17,531	3,426	10,594	604,809	18,100	622,909	15
705	312	294	84	16	1,082	10,534	16,079	26,613	16
152,954	144,969	17,103	421,313	14,163	52,384	4,054,990	332,815	4,387,805	17
100,225	34,475	7,927	101,945	7,484	13,372	857,462	59,122	916,584	18
8,662	5,183	1,003	24,151	1,609	3,053	131,435	2,875	128,560	19
249	252	240	344	12	142	3,770	401	4,171	20
113	84	18	107	35	76	9,512	167	9,679	21
—	—	—	4	—	3	1,040	1	1,041	22
119	398	10	457	19	36	12,030	11,955	23,985	23
2,211	465	49	4,261	12	298	38,287	1,513	39,800	24
1,330	504	279	1,151	128	91	5,320	485	5,805	25
6,506	2,459	492	13,609	358	1,086	78,585	4,650	83,235	26
15	—	—	—	—	—	435	5	440	27
780	1,561	301	9,043	314	1,322	49,469	2,846	52,315	28
11,521	1,667	778	38,989	832	2,012	135,859	13,448	149,307	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE					
Profit Companies by Major Industrial Class					
		Farm Products and Foodstuffs	Clothing Shoes and Dry Goods	Drugs	Hardware Lumber and Building Materials
1	Number of Companies.....	664	341	123	486
	Assets				
2	Cash.....	\$ 16,935	\$ 4,116	\$ 2,253	\$ 8,775
3	Securities.....	28,710	11,148	2,199	17,045
4	Receivables.....	49,621	15,152	7,415	38,002
5	Inventories.....	88,328	22,937	13,248	54,217
6	Fixed Assets.....	52,845	7,191	6,596	37,660
7	Other Assets.....	24,441	5,085	5,393	35,342
8	Total.....	260,880	65,629	37,104	191,041
	Liabilities and Capital				
9	Bank Loans.....	32,417	7,353	1,902	12,103
10	Payables.....	53,903	15,160	9,859	39,400
11	Other Current Liabilities.....	15,852	2,992	2,687	15,760
12	Funded Debt.....	4,565	1,780	553	10,739
13	Depreciation Reserve.....	27,364	2,365	2,347	14,625
14	Capital Stock.....	62,809	18,536	11,172	47,801
15	Surplus.....	65,330	17,999	8,730	51,834
16	Less Deficit.....	1,360	556	146	1,221
17	Total.....	260,880	65,629	37,104	191,041
18	Gross Sales or Revenue.....	879,746	163,166	89,660	377,587
19	Current Year Profit.....	27,491	9,556	3,902	24,705
	Selected Revenues and Charges				
20	Rentals Received.....	374	191	121	328
21	Bond Interest Received.....	452	197	34	254
22	Taxable Dividends Received.....	811	5	2	26
23	Non-Taxable Dividends Received.....	610	414	283	5,413
24	Bond and Mortgage Interest Paid.....	201	52	26	313
25	Rentals Paid.....	1,396	563	235	1,134
26	Depreciation Charged.....	2,509	385	235	1,454
27	Depletion Charged.....	41	1	—	87
28	Dividends Charged.....	6,744	2,292	874	3,221
29	Capital Expenditures.....	6,817	1,065	962	3,326

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE								
Profit Companies by Major Industrial Class								
Plumbing and Heating	Machinery Electrical Equipment and Parts	Motor Vehicles and Accessories	Other Wholesale Trade	Agencies	Total Profit Companies	Total Loss Companies	Total All Companies	
146	448	155	871	203	3,437	580	4,017	1
\$ 767	\$ 9,132	\$ 1,927	\$ 17,520	\$ 3,398	\$ 64,823	\$ 3,909	\$ 68,732	2
1,387	10,809	2,168	25,906	2,471	101,843	6,834	108,677	3
3,959	23,931	10,737	64,310	5,549	218,676	15,534	234,210	4
3,959	27,004	10,551	80,190	1,143	301,577	10,356	311,933	5
2,946	12,985	7,213	63,983	2,114	193,533	8,872	202,405	6
1,123	8,376	8,502	22,677	3,695	114,634	11,189	125,823	7
14,141	92,237	41,098	274,586	18,370	995,086	56,694	1,051,780	8
898	7,679	2,850	14,805	440	80,447	6,000	86,447	9
4,002	25,463	9,807	79,479	4,920	241,993	11,247	253,240	10
586	10,316	9,278	37,057	3,308	97,836	15,427	113,263	11
357	1,249	1,406	5,198	85	25,932	3,472	29,404	12
932	4,570	2,541	32,778	938	88,460	2,217	90,677	13
4,742	17,499	6,159	53,209	4,465	226,392	16,039	242,431	14
2,814	26,457	9,133	54,125	4,584	241,006	6,575	247,581	15
190	996	76	2,065	370	6,980	4,283	11,263	16
14,141	92,237	41,098	274,586	18,370	995,086	56,694	1,051,780	17
35,029	186,470	166,369	756,458	28,006	2,682,491	104,992	2,787,483	18
2,016	14,677	6,574	27,226	2,527	118,674	2,180	116,494	19
65	278	111	757	53	2,278	79	2,357	20
14	190	31	331	32	1,535	60	1,595	21
—	1	—	12	1	858	8	866	22
23	39	36	627	26	7,471	82	7,553	23
9	69	16	214	4	904	93	997	24
141	701	401	1,806	173	6,550	417	6,967	25
127	710	425	2,848	77	8,770	485	9,255	26
—	—	5	21	3	158	27	185	27
145	1,379	550	4,419	685	20,309	298	20,607	28
451	2,820	1,745	7,201	267	24,654	3,648	28,302	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE							
Profit Companies by Major Industrial Class							
		Food- Stuffs	Dairies	Clothing Shoes and Dry Goods	Drugs	Furniture	Hardware Lumber and Building Materials
1	Number of Companies.....	286	152	927	227	273	581
	Assets						
2	Cash.....	\$ 6,401	\$ 6,255	\$ 10,254	\$ 1,715	\$ 3,074	\$ 5,826
3	Securities.....	5,826	8,519	20,563	2,428	6,581	8,546
4	Receivables.....	2,759	4,116	8,476	1,660	6,116	10,710
5	Inventories.....	17,481	6,006	37,111	7,611	13,669	20,892
6	Fixed Assets.....	21,843	50,461	26,102	5,682	10,316	17,887
7	Other Assets.....	4,786	12,750	9,071	2,069	4,912	7,003
8	Total.....	59,096	88,107	111,577	21,165	44,668	70,864
	Liabilities and Capital						
9	Bank Loans.....	1,326	1,191	4,249	467	1,783	3,613
10	Payables.....	12,081	10,881	26,593	4,230	8,525	12,377
11	Other Current Liabilities.....	1,805	7,565	4,144	518	3,128	3,041
12	Funded Debt.....	4,816	11,630	4,362	520	2,454	1,440
13	Depreciation Reserve.....	9,406	23,596	10,096	3,085	3,631	7,976
14	Capital Stock.....	18,567	17,156	31,035	6,763	11,674	24,403
15	Surplus.....	11,525	16,257	32,101	5,704	13,807	19,101
16	Less Deficit.....	430	169	1,003	122	334	1,087
17	Total.....	59,096	88,107	111,577	21,165	44,668	70,864
18	Gross Sales or Revenue.....	261,739	123,187	204,645	45,262	70,870	131,835
19	Current Year Profit.....	7,078	5,917	18,058	3,231	6,409	10,433
	Selected Revenues and Charges						
20	Rentals Received.....	213	121	487	172	163	205
21	Bond Interest Received.....	99	165	308	37	133	118
22	Taxable Dividends Received.....	—	5	40	—	2	15
23	Non-Taxable Dividends Received.....	27	452	60	71	66	162
24	Bond and Mortgage Interest Paid.....	50	576	189	18	111	46
25	Rentals Paid.....	2,046	173	4,514	1,232	1,101	590
26	Depreciation Charged.....	1,136	2,391	1,091	295	2,911	905
27	Depletion Charged.....	3	6	—	—	36	4
28	Dividends Charged.....	2,875	2,427	1,024	406	297	1,007
29	Capital Expenditures.....	2,930	4,159	2,932	454	1,251	2,181

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE								
Profit Companies by Major Industrial Class								
Motor Vehicles and Accessories	Gasoline and Oil	Fuel and Ice	Department and Variety Stores	Other Retail Trade	Total Profit Companies	Total Loss Companies	Total All Companies	
507	87	294	122	870	4,326	565	4,891	1
\$ 7,501	\$ 3,788	\$ 6,645	\$ 24,395	\$ 7,053	\$ 82,907	\$ 1,942	\$ 84,849	2
7,378	5,340	7,678	81,673	16,391	170,923	4,894	175,817	3
10,064	6,452	19,630	27,748	13,019	110,750	3,248	113,998	4
17,610	9,563	11,036	74,643	27,535	243,157	5,427	248,584	5
18,214	41,751	22,402	144,700	28,173	387,531	9,636	397,167	6
4,816	14,933	13,426	44,782	13,964	132,512	3,115	135,627	7
65,583	81,827	80,817	397,941	106,135	1,127,780	28,262	1,156,042	8
2,799	134	3,583	1,925	6,556	27,626	2,365	29,991	9
19,680	9,249	18,187	72,430	19,465	213,698	4,922	218,620	10
5,740	3,446	7,706	16,904	7,473	61,470	6,294	67,764	11
2,451	13,630	2,192	18,889	6,408	68,792	1,567	70,359	12
5,292	21,247	12,699	87,839	11,549	196,416	3,146	199,562	13
13,581	22,401	20,454	86,609	29,621	282,264	10,198	292,462	14
16,467	11,921	17,128	113,424	26,592	284,027	2,442	286,469	15
427	201	1,132	79	1,529	6,513	2,672	9,185	16
65,583	81,827	80,817	397,941	106,135	1,127,780	28,262	1,156,042	17
177,311	79,560	233,368	676,728	176,557	2,181,062	48,293	2,229,355	18
12,682	8,381	5,496	58,464	11,615	147,764	1,069	146,695	19
336	728	208	1,448	860	4,941	172	5,113	20
136	148	104	1,245	246	2,739	104	2,843	21
2	17	4	10	2	97	—	97	22
46	143	233	371	91	1,722	12	1,734	23
81	461	106	440	118	2,196	48	2,244	24
1,184	282	663	10,384	2,466	24,635	504	25,139	25
910	1,714	1,285	3,513	967	17,118	562	17,680	26
13	—	8	278	—	348	—	348	27
562	1,111	1,691	5,331	1,541	18,272	31	18,303	28
3,535	3,826	2,167	3,532	1,763	28,730	2,112	30,842	29

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: SERVICE					
Profit Companies by Major Industrial Class					
		Pro- fessional Service	Recrea- tional Service	Business Service	Hotels Tourists Lodges and Camps
1	Number of Companies.....	114	429	239	414
	Assets				
2	Cash.....	\$ 923	\$ 12,411	\$ 3,780	\$ 6,209
3	Securities.....	1,024	13,240	2,998	7,856
4	Receivables.....	1,208	3,279	8,124	1,944
5	Inventories.....	517	1,231	1,053	1,893
6	Fixed Assets.....	4,361	76,587	6,291	83,109
7	Other Assets.....	2,192	14,948	4,367	8,403
8	Total.....	10,225	121,696	26,613	109,414
	Liabilities and Capital				
9	Bank Loans.....	219	2,716	1,142	1,742
10	Payables.....	989	6,203	7,033	7,416
11	Other Current Liabilities.....	1,272	6,014	1,547	3,281
12	Funded Debt.....	551	8,922	485	20,607
13	Depreciation Reserve.....	1,915	33,460	3,788	32,815
14	Capital Stock.....	5,037	36,138	5,621	29,736
15	Surplus.....	1,845	30,424	7,115	16,845
16	Less Deficit.....	1,603	2,181	118	3,028
17	Total.....	10,225	121,696	26,613	109,414
18	Gross Sales or Revenue.....	12,585	70,851	52,583	69,706
19	Current Year Profit.....	991	13,116	3,294	8,472
	Selected Revenues and Charges				
20	Rentals Received.....	107	2,366	68	1,415
21	Bond Interest Received.....	25	224	71	121
22	Taxable Dividends Received.....	—	52	2	—
23	Non-Taxable Dividends Received.....	4	962	41	87
24	Bond and Mortgage Interest Paid.....	16	404	24	767
25	Rentals Paid.....	163	2,863	507	1,636
26	Depreciation Charged.....	212	2,659	432	2,842
27	Depletion Charged.....	21	9	7	—
28	Dividends Charged.....	91	2,963	599	820
29	Capital Expenditures.....	731	4,544	665	3,645

Bold Italic Figures Denote Deficit.

TABLE G—(Cont'd.)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: SERVICE								
Profit Companies by Major Industrial Class								
Laundries Cleaning and Pressing	Under- taking	Restau- rants Cafes and Taverns	Other Personal Service	Repairs and Mis- cellaneous Service	Total Profit Companies	Total Loss Companies	Total All Companies	
166	66	367	85	453	2,333	726	3,059	1
1,137	\$ 526	\$ 2,950	\$ 944	\$ 3,536	\$ 32,416	\$ 2,703	\$ 35,119	2
2,044	528	2,931	1,560	3,413	35,594	3,335	38,929	3
1,368	704	1,085	761	5,100	23,573	2,545	26,118	4
818	331	2,299	406	7,176	15,724	1,388	17,112	5
21,451	3,634	16,875	3,088	13,717	229,113	27,814	256,927	6
2,490	672	8,517	825	3,013	45,427	5,889	51,316	7
29,308	6,395	34,657	7,584	35,955	381,847	43,674	425,521	8
898	111	1,255	94	1,205	9,382	1,794	11,176	9
2,349	783	4,360	618	8,756	38,507	5,009	43,516	10
875	283	2,061	283	2,642	18,258	5,682	23,940	11
1,733	396	2,275	949	2,070	37,988	7,579	45,567	12
11,930	1,680	6,587	1,082	4,918	98,175	8,254	106,429	13
7,642	1,886	8,667	2,651	10,323	107,701	19,935	127,636	14
4,368	1,314	9,904	2,040	7,225	81,080	2,661	83,741	15
487	58	452	133	1,184	9,244	7,240	16,484	16
29,308	6,395	34,657	7,584	35,955	381,847	43,674	425,521	17
29,303	4,977	54,682	6,120	81,478	382,285	31,033	413,318	18
1,813	529	4,011	682	5,200	38,108	1,678	36,430	19
107	31	239	22	394	4,749	552	5,301	20
41	12	50	29	65	638	534	1,172	21
—	—	—	—	1	55	—	55	22
24	1	31	1	11	1,162	46	1,208	23
63	18	102	20	85	1,499	307	1,806	24
449	76	1,824	180	902	8,600	935	9,535	25
874	133	1,021	125	668	8,966	1,117	10,083	26
—	—	—	6	—	43	—	43	27
174	67	1,629	49	286	6,678	32	6,710	28
1,429	174	2,236	149	1,917	15,490	4,212	19,702	29

Bold Italic Figures Denote Deficit.

TABLE G—(Concluded)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE					
Profit Companies by Major Industrial Class					
		Trust Companies	Mortgage and Loan	Insurance Agents	Personal and Business Credit
1	Number of Companies.....	49	50	441	104
	Assets				
2	Cash.....	\$ 5,922	\$ 10,323	\$ 11,356	\$ 4,490
3	Securities.....	91,960	216,278	7,521	74,491
4	Receivables.....	1,455	968	15,196	77,411
5	Inventories.....	56	73	51	99
6	Fixed Assets.....	8,605	10,280	2,965	5,901
7	Other Assets.....	2,809	2,007	9,254	4,018
8	Total.....	110,807	239,929	46,343	166,410
	Liabilities and Capital				
9	Bank Loans.....	413	2,357	1,047	35,478
10	Payables.....	1,989	44,416	21,107	29,258
11	Other Current Liabilities.....	2,858	30,210	4,005	17,405
12	Funded Debt.....	53,161	91,730	407	29,604
13	Depreciation Reserve.....	2,909	1,638	1,220	2,752
14	Capital Stock.....	30,552	45,315	10,660	25,667
15	Surplus.....	18,933	24,328	8,682	26,617
16	Less Deficit.....	8	65	785	371
17	Total.....	110,807	239,929	46,343	166,410
18	Gross Sales or Revenue.....	17,823	11,508	20,851	12,903
19	Current Year Profit.....	3,468	2,707	3,913	3,412
	Selected Revenues and Charges				
20	Rentals Received.....	517	692	102	69
21	Bond Interest Received.....	1,983	2,156	109	1,220
22	Taxable Dividends Received.....	63	6	140	74
23	Non-Taxable Dividends Received.....	520	580	111	179
24	Bond and Mortgage Interest Paid.....	295	2,663	5	858
25	Rentals Paid.....	648	52	503	238
26	Depreciation Charged.....	281	169	168	286
27	Depletion Charged.....	1	—	—	—
28	Dividends Charged.....	1,346	1,778	836	1,081
29	Capital Expenditures.....	373	106	391	629

Bold Italic Figures Denote Deficit.

TABLE G—(Concluded)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE

Profit Companies by Major Industrial Class

Investment Trust and Holding Companies	Stock Bond and Commodity Dealers	Real Estate Finance Operation and Agencies	Non- Resident Owned Investment Corporations	Total Profit Companies	Total Loss Companies	Total All Companies	
437	180	1,216	177	2,654	1,055	3,709	1
\$ 40,955	\$ 6,197	\$ 9,618	\$ 14,938	\$ 103,799	\$ 20,640	\$ 124,439	2
679,926	96,858	28,084	279,140	1,474,258	366,631	1,840,889	3
16,627	62,519	14,866	6,694	195,736	26,326	222,062	4
2,803	1,452	643	—	5,177	389	5,566	5
24,478	2,039	328,378	3,780	386,426	121,154	507,580	6
28,735	10,659	39,236	90,024	186,742	47,795	234,537	7
793,524	179,724	420,825	394,576	2,352,138	582,935	2,935,073	8
7,665	71,026	4,802	409	123,197	22,041	145,238	9
21,040	77,144	13,394	8,324	216,672	32,670	249,342	10
24,692	6,814	32,168	4,065	122,217	40,973	163,190	11
108,351	624	106,317	94,935	485,129	115,750	600,879	12
9,782	671	94,587	860	114,419	29,889	144,308	13
357,751	10,148	144,013	117,183	741,289	316,057	1,057,346	14
288,250	14,326	51,784	182,883	615,803	103,626	719,429	15
24,007	1,029	26,240	14,083	66,588	78,071	144,659	16
793,524	179,724	420,825	394,576	2,352,138	582,935	2,935,073	17
97,867	27,999	45,534	11,838	246,323	36,829	283,152	18
14,991	10,355	10,099	8,826	57,771	7,423	50,348	19
689	69	28,941	227	31,306	7,022	38,328	20
4,600	739	428	3,890	15,125	2,111	17,236	21
16,219	489	45	3,978	21,014	404	21,418	22
43,237	488	2,183	2,490	49,788	14,865	64,653	23
1,503	16	3,938	1,136	10,414	4,432	14,846	24
134	484	342	4	2,405	408	2,813	25
390	93	5,891	59	7,337	1,994	9,331	26
135	2	2	78	218	20	238	27
33,250	698	3,753	1,994	44,736	8,237	52,973	28
1,635	228	10,406	24	13,792	6,738	20,530	29

Bold Italic Figures Denote Deficit

TABLE H
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	400	258	6,773	802	1,087
	Assets					
2	Cash.....	\$ 6,875	\$ 82,577	\$ 383,789	\$ 10,114	\$ 120,878
3	Securities.....	14,234	146,065	709,472	23,089	367,258
4	Receivables.....	6,864	33,206	630,963	49,500	87,319
5	Inventories.....	18,802	77,768	1,333,598	18,017	98,106
6	Fixed Assets.....	70,294	690,010	3,871,247	65,386	3,027,036
7	Other Assets.....	14,502	134,525	674,939	15,978	354,393
8	Total.....	131,571	1,164,151	7,604,008	182,084	4,054,990
	Liabilities and Capital					
9	Bank Loans.....	6,438	8,837	180,407	22,062	22,700
10	Payables.....	14,957	63,854	787,656	36,983	163,954
11	Other Current Liabilities.....	18,021	5,874	273,130	12,709	59,157
12	Funded Debt.....	12,312	16,923	606,309	4,139	1,062,968
13	Depreciation Reserve.....	19,961	363,754	2,129,844	37,042	888,924
14	Capital Stock.....	49,584	398,725	1,827,024	27,865	1,263,012
15	Surplus.....	21,908	314,991	1,825,294	42,926	604,809
16	Less Deficit.....	<i>11,610</i>	<i>8,807</i>	<i>25,656</i>	<i>1,642</i>	<i>10,534</i>
17	Total.....	131,571	1,164,151	7,604,008	182,084	4,054,990
18	Gross Sales or Revenue.....	95,561	439,807	6,838,403	95,749	857,462
19	Current Year Profit.....	8,551	86,065	709,326	13,770	131,435
	Selected Revenues and Charges					
20	Rentals Received.....	227	713	9,653	939	3,770
21	Bond Interest Received.....	163	2,446	12,653	473	9,512
22	Taxable Dividends Received.....	7	487	7,227	15	1,040
23	Non-Taxable Dividends Received.....	865	8,422	23,294	357	12,030
24	Bond and Mortgage Interest Paid.....	422	538	20,256	76	38,287
25	Rentals Paid.....	170	265	17,164	847	5,320
26	Depreciation Charged.....	2,855	19,102	134,723	5,240	78,585
27	Depletion Charged.....	799	42,576	8,490	38	435
28	Dividends Charged.....	669	84,280	194,412	1,532	49,469
29	Capital Expenditures.....	6,937	18,472	288,827	12,173	135,859

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
3,437	4,326	2,333	2,654	44	22,114	6,108	28,222	1
\$ 64,823	\$ 82,907	\$ 32,416	\$ 103,799	\$ 332	\$ 888,510	\$ 87,206	\$ 975,716	2
101,843	170,923	35,594	1,474,258	279	3,043,015	494,981	3,537,996	3
218,676	110,750	23,573	195,736	942	1,357,529	117,488	1,475,017	4
301,577	243,157	15,724	5,177	762	2,112,688	138,307	2,250,995	5
193,533	387,531	229,113	386,426	822	8,921,398	1,035,513	9,956,911	6
114,634	132,512	45,427	186,742	216	1,673,868	334,385	2,008,253	7
995,086	1,127,780	381,847	2,352,138	3,353	17,997,008	2,207,880	20,204,888	8
80,447	27,626	9,382	123,197	511	481,607	75,699	557,306	9
241,993	213,698	38,507	216,672	586	1,778,860	154,990	1,933,850	10
97,836	61,470	18,258	122,217	711	669,383	182,931	852,314	11
25,932	68,792	37,988	485,129	61	2,320,553	270,398	2,590,951	12
88,460	196,416	98,175	114,419	262	3,937,257	322,740	4,259,997	13
226,392	282,264	107,701	741,289	627	4,924,483	1,115,767	6,040,250	14
241,006	284,027	81,080	615,803	623	4,032,467	266,419	4,298,886	15
6,980	6,513	9,244	66,588	28	147,602	181,064	328,666	16
995,086	1,127,780	381,847	2,352,138	3,353	17,997,008	2,207,880	20,204,888	17
2,682,491	2,181,062	382,285	246,323	5,973	13,825,116	748,402	14,573,518	18
118,674	147,764	38,108	57,771	338	1,311,802	45,046	1,266,756	19
2,278	4,941	4,749	31,306	62	58,638	9,551	68,189	20
1,535	2,739	638	15,125	5	45,289	3,904	49,193	21
858	97	55	21,014	—	30,800	1,673	32,473	22
7,471	1,722	1,162	49,788	—	105,111	28,340	133,451	23
904	2,196	1,499	10,414	4	74,596	7,567	82,163	24
6,550	24,635	8,600	2,405	44	66,000	4,700	70,700	25
8,770	17,118	8,966	7,337	34	282,730	22,799	305,529	26
158	348	43	218	—	53,105	24,288	77,393	27
20,309	18,272	6,678	44,736	—	420,357	15,276	435,633	28
24,654	28,730	15,490	13,792	56	544,990	75,287	620,277	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	3,117	2,164	1,559	1,381	1,236	3,510	1,965
	Assets							
2	Cash.....	\$ 11,059	\$ 9,917	\$ 8,516	\$ 8,715	\$ 8,160	\$ 28,932	\$ 26,832
3	Securities.....	45,125	36,085	46,844	20,058	28,460	73,291	79,994
4	Receivables.....	18,703	22,523	19,037	17,990	21,557	59,629	50,364
5	Inventories.....	18,208	16,786	29,744	16,123	18,463	64,510	57,986
6	Fixed Assets.....	103,514	55,995	56,138	74,518	52,638	177,129	136,162
7	Other Assets.....	19,697	12,884	13,599	13,080	15,380	50,150	38,288
8	Total.....	216,306	154,190	173,878	150,484	144,658	453,641	389,626
	Liabilities and Capital							
9	Bank Loans.....	12,615	9,713	9,731	8,114	9,136	36,478	29,030
10	Payables.....	24,224	25,813	35,768	19,334	19,903	70,175	56,246
11	Other Current Liabilities.....	18,763	10,379	12,086	12,631	12,661	34,969	27,350
12	Funded Debt.....	24,854	19,845	13,631	21,957	9,481	39,364	42,728
13	Depreciation Reserve.....	32,682	18,559	18,307	26,674	21,862	66,720	49,056
14	Capital Stock.....	101,688	63,021	79,217	47,736	52,657	145,497	109,816
15	Surplus.....	22,703	17,309	20,747	22,778	26,822	75,610	82,089
16	Less Deficit.....	<i>21,223</i>	<i>10,449</i>	<i>15,609</i>	<i>8,740</i>	<i>7,864</i>	<i>15,172</i>	<i>6,689</i>
17	Total.....	216,306	154,190	173,878	150,484	144,658	453,641	389,626
18	Gross Sales or Revenue.....	158,565	196,610	144,283	148,055	163,398	593,892	462,939
19	Current Year Profit.....	1,458	3,201	3,889	4,833	5,587	25,385	24,367
	Selected Revenues and Charges							
20	Rentals Received.....	3,560	2,338	2,185	2,597	1,725	6,260	3,781
21	Bond Interest Received.....	213	517	347	295	315	853	825
22	Taxable Dividends Received.....	24	32	18	13	46	106	297
23	Non-Taxable Dividends Received.....	2,969	581	2,059	213	541	2,267	4,126
24	Bond and Mortgage Interest Paid.....	852	622	368	501	241	1,337	1,060
25	Rentals Paid.....	1,839	1,622	1,483	1,643	1,504	5,008	3,846
26	Depreciation Charged.....	3,464	2,609	2,315	2,626	2,424	8,221	5,288
27	Depletion Charged.....	350	69	206	82	68	371	203
28	Dividends Charged.....	2,758	749	1,812	413	766	3,143	5,100
29	Capital Expenditures.....	9,915	6,327	6,186	6,250	5,635	18,787	24,424

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
1,321	834	1,978	1,306	968	380	203	165	27	22,114	1
\$ 20,481	\$ 15,206	\$ 56,042	\$ 80,731	\$ 112,972	\$ 80,231	\$ 90,541	\$ 171,668	\$ 158,507	\$ 888,510	2
45,647	69,012	178,917	310,197	546,162	263,345	320,077	422,844	556,957	3,043,015	3
38,443	33,098	108,631	135,233	165,245	148,025	135,106	240,698	143,247	1,357,529	4
45,199	36,630	131,755	161,878	265,432	217,791	216,525	427,561	388,097	2,112,688	5
111,227	84,800	291,875	451,962	688,681	574,890	718,989	2,302,345	3,040,535	8,921,398	6
26,707	20,374	69,167	137,126	122,909	170,264	154,522	502,536	307,185	1,673,868	7
287,704	259,120	836,387	1,277,127	1,901,401	1,454,546	1,635,760	4,067,652	4,594,528	17,997,008	8
19,702	15,827	55,022	55,342	57,796	64,827	35,034	63,240	—	481,607	9
44,899	37,393	120,139	164,604	220,990	184,435	189,587	301,426	263,924	1,778,860	10
20,242	13,083	50,466	62,743	91,713	67,219	68,447	124,857	41,774	669,383	11
19,293	28,481	63,135	112,759	248,215	107,608	205,711	547,507	815,984	2,320,553	12
47,857	36,100	135,735	220,051	352,698	297,858	324,423	1,002,362	1,286,313	3,937,257	13
83,068	69,224	233,846	343,909	454,820	333,084	432,510	1,174,862	1,199,528	4,924,483	14
60,663	62,670	190,438	334,461	480,847	403,600	387,204	857,521	987,005	4,032,467	15
8,020	3,658	12,394	16,742	5,678	4,085	7,156	4,123	—	147,602	16
287,704	259,120	836,387	1,277,127	1,901,401	1,454,546	1,635,760	4,067,652	4,594,528	17,997,008	17
413,501	311,759	1,048,799	1,209,462	1,688,963	1,156,346	1,371,591	2,858,303	1,898,650	13,825,116	18
22,886	18,728	70,106	92,372	151,508	132,206	139,647	306,447	309,182	1,311,802	19
2,344	1,820	4,982	5,183	3,952	2,974	2,012	8,179	4,746	58,638	20
677	802	2,314	4,067	6,363	4,936	4,914	9,456	8,395	45,289	21
149	244	630	1,370	5,557	1,656	4,887	3,319	12,452	30,800	22
726	1,031	9,551	5,356	15,193	6,760	7,708	29,819	16,211	105,111	23
559	576	1,788	2,145	6,326	3,529	6,656	18,994	29,042	74,596	24
2,865	1,823	5,879	4,849	6,875	4,161	5,998	8,908	7,697	66,000	25
4,914	3,714	12,655	17,388	27,420	22,658	23,047	63,725	80,262	282,730	26
308	534	765	1,182	3,138	2,014	3,667	12,326	27,822	53,105	27
3,701	2,047	10,195	18,526	39,497	39,338	40,896	116,102	135,314	420,357	28
11,472	7,917	27,666	32,529	55,244	45,158	47,944	125,288	114,248	544,990	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....					
	Assets					
2	Cash.....					
3	Securities.....					
4	Receivables.....					
5	Inventories.....					
6	Fixed Assets.....					
7	Other Assets.....					
8	Total.....					
	Liabilities and Capital					
9	Bank Loans.....					
10	Payables.....					
11	Other Current Liabilities.....					
12	Funded Debt.....					
13	Depreciation Reserve.....					
14	Capital Stock.....					
15	Surplus.....	INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY				
16	Less Deficit.....					
17	Total.....					
18	Gross Sales or Revenue.....					
19	Current Year Profit.....					
	Selected Revenues and Charges					
20	Rentals Received.....					
21	Bond Interest Received.....					
22	Taxable Dividends Received.....					
23	Non-Taxable Dividends Received.....					
24	Bond and Mortgage Interest Paid.....					
25	Rentals Paid.....					
26	Depreciation Charged.....					
27	Depletion Charged.....					
28	Dividends Charged.....					
29	Capital Expenditures.....					

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
					140	41	181	1
					\$ 5,052	\$ 376	\$ 5,428	2
					83,530	3,341	86,871	3
					2,800	125	2,925	4
					2,550	151	2,701	5
					4,921	760	5,681	6
					46,045	3,771	49,816	7
					144,898	8,524	153,422	8
					984	139	1,123	9
					5,251	195	5,446	10
					2,837	217	3,054	11
					31,998	804	32,802	12
					2,159	390	2,549	13
					19,466	2,309	21,775	14
INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY					83,185	4,760	87,945	15
					982	290	1,272	16
					144,898	8,524	153,422	17
					27,827	1,121	28,948	18
					3,759	97	3,662	19
					38	7	45	20
					1,350	6	1,356	21
					583	14	597	22
					1,503	88	1,591	23
					364	45	409	24
					189	7	196	25
					292	37	329	26
					20	—	20	27
					468	68	536	28
					445	58	503	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class						
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000
1	Number of Companies.....	20	7	7	12	10
	Assets					
2	Cash.....	\$ 156	\$ 29	\$ 153	\$ 144	\$ 41
3	Securities.....	354	208	1,701	931	3,461
4	Receivables.....	60	52	16	218	67
5	Inventories.....	78	109	—	51	42
6	Fixed Assets.....	191	72	93	264	77
7	Other Assets.....	137	23	221	40	70
8	Total.....	976	493	2,184	1,648	3,758
	Liabilities and Capital					
9	Bank Loans.....	22	58	3	72	9
10	Payables.....	68	70	98	79	86
11	Other Current Liabilities.....	28	90	4	38	208
12	Funded Debt.....	362	84	746	—	1,119
13	Depreciation Reserve.....	113	31	36	165	19
14	Capital Stock.....	319	199	993	823	555
15	Surplus.....	86	45	364	471	1,769
16	Less Deficit.....	22	84	60	—	7
17	Total.....	976	493	2,184	1,648	3,758
18	Gross Sales or Revenue.....	698	596	81	1,063	473
19	Current Year Profit.....	12	10	18	42	44
	Selected Revenues and Charges					
20	Rentals Received.....	1	—	10	6	1
21	Bond Interest Received.....	2	5	22	9	8
22	Taxable Dividends Received.....	—	—	—	—	8
23	Non-Taxable Dividends Received.....	3	1	33	34	139
24	Bond and Mortgage Interest Paid.....	—	2	—	—	46
25	Rentals Paid.....	5	1	2	114	4
26	Depreciation Charged.....	9	3	1	13	4
27	Depletion Charged.....	—	—	—	—	—
28	Dividends Charged.....	—	2	3	15	15
29	Capital Expenditures.....	22	9	2	19	—

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
\$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	Over \$100,000	Total Profit Companies	
26	13	7	6	13	12	7	140	1
\$ 257	\$ 349	\$ 69	\$ 1,318	\$ 313	\$ 300	\$ 1,923	\$ 5,052	2
3,003	6,651	725	4,753	7,384	11,378	42,981	83,530	3
271	73	170	247	281	861	484	2,800	4
221	131	192	266	508	514	438	2,550	5
328	740	444	381	220	1,769	342	4,921	6
866	233	52	499	112	40,575	3,217	46,045	7
4,946	8,177	1,652	7,464	8,818	55,397	49,385	144,898	8
98	82	95	172	131	167	75	984	9
218	176	182	2,331	419	835	689	5,251	10
26	48	3	709	1,670	13	—	2,837	11
1,701	2,506	612	809	1,571	200	22,288	31,998	12
143	173	185	195	92	827	180	2,159	13
1,500	598	356	2,424	3,005	4,030	4,664	19,466	14
1,477	4,614	219	1,396	1,930	49,325	21,489	83,185	15
217	20	—	572	—	—	—	982	16
4,946	8,177	1,652	7,464	8,818	55,397	49,385	144,898	17
1,686	1,004	3,463	1,580	5,327	7,012	4,844	27,827	18
180	154	122	137	416	767	1,857	3,759	19
14	1	—	2	2	—	1	38	20
13	33	1	64	79	280	834	1,350	21
10	18	7	43	36	—	461	583	22
58	255	18	41	135	134	652	1,503	23
13	25	—	—	—	8	270	364	24
4	3	34	3	10	1	8	189	25
18	19	82	23	15	95	10	292	26
7	2	—	4	3	3	1	20	27
40	203	11	6	71	88	14	468	28
21	12	65	63	43	176	13	445	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	19	10	179	28	66
	Assets					
2	Cash.....	\$ 610	\$ 709	\$ 16,818	\$ 200	\$ 2,868
3	Securities.....	1,649	3,422	17,564	784	4,400
4	Receivables.....	699	9,536	14,822	1,254	2,142
5	Inventories.....	898	2,850	23,761	551	1,296
6	Fixed Assets.....	3,069	55,493	109,501	933	49,569
7	Other Assets.....	743	1,149	19,662	248	11,177
8	Total.....	7,668	73,159	202,128	3,970	71,452
	Liabilities and Capital					
9	Bank Loans.....	114	7,042	3,763	978	308
10	Payables.....	1,195	3,000	13,187	966	4,061
11	Other Current Liabilities.....	328	103	5,396	159	1,597
12	Funded Debt.....	2,747	4,356	22,791	58	20,787
13	Depreciation Reserve.....	422	28,423	53,941	331	17,245
14	Capital Stock.....	1,464	23,531	47,847	807	16,141
15	Surplus.....	1,488	6,804	55,718	676	11,374
16	Less Deficit.....	<i>90</i>	<i>100</i>	<i>515</i>	<i>5</i>	<i>61</i>
17	Total.....	7,668	73,159	202,128	3,970	71,452
18	Gross Sales or Revenue.....	13,361	53,443	150,966	2,568	21,835
19	Current Year Profit.....	1,223	545	10,980	310	4,406
	Selected Revenues and Charges					
20	Rentals Received.....	8	3	133	8	77
21	Bond Interest Received.....	6	30	422	10	254
22	Taxable Dividends Received.....	—	—	26	—	4
23	Non-Taxable Dividends Received.....	100	1	1,783	4	212
24	Bond and Mortgage Interest Paid.....	126	182	720	1	775
25	Rentals Paid.....	15	1	150	17	90
26	Depreciation Charged.....	319	1,459	4,802	52	2,319
27	Depletion Charged.....	4	392	319	—	—
28	Dividends Charged.....	95	773	1,585	19	1,081
29	Capital Expenditures.....	2,858	2,138	7,639	186	6,257

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
120	307	77	72	—	878	222	1,100	1
\$ 1,322	\$ 2,745	\$ 705	\$ 2,772	—	\$ 28,749	\$ 1,192	\$ 29,941	2
3,144	4,046	1,043	39,766	—	75,818	8,573	84,391	3
5,920	3,532	596	1,211	—	39,712	2,921	42,633	4
7,208	6,554	602	8	—	43,728	3,382	47,110	5
4,002	9,711	4,055	3,687	—	240,020	20,226	260,246	6
1,249	1,543	632	857	—	37,260	2,389	39,649	7
22,845	28,131	7,633	48,301	—	465,287	38,683	503,970	8
3,111	1,195	231	452	—	17,194	2,293	19,487	9
4,866	5,868	1,032	1,679	—	35,854	4,716	40,570	10
907	1,298	488	503	—	10,779	1,702	12,481	11
447	2,147	180	27,845	—	81,358	3,846	85,204	12
1,434	3,928	1,903	1,245	—	108,872	6,631	115,503	13
5,116	7,644	1,983	9,421	—	113,954	19,425	133,379	14
7,132	6,281	1,891	7,222	—	98,586	3,863	102,449	15
168	230	75	66	—	1,310	3,793	5,103	16
22,845	28,131	7,633	48,301	—	465,287	38,683	503,970	17
65,073	58,014	9,462	4,001	—	378,723	22,696	401,419	18
2,786	3,268	857	1,120	—	25,495	1,116	24,379	19
40	85	68	478	—	900	196	1,096	20
50	77	18	170	—	1,037	129	1,166	21
—	4	—	28	—	62	—	62	22
26	33	10	184	—	2,353	76	2,429	23
22	76	12	321	—	2,235	125	2,360	24
137	347	80	47	—	884	108	992	25
206	534	180	142	—	10,013	695	10,708	26
34	—	—	—	—	749	77	826	27
274	224	120	374	—	4,545	38	4,583	28
439	904	466	261	—	21,148	988	22,136	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	117	104	61	46	48	137
	Assets						
2	Cash.....	\$ 265	\$ 307	\$ 231	\$ 142	\$ 195	\$ 1,535
3	Securities.....	608	1,493	295	409	632	3,276
4	Receivables.....	877	774	606	431	567	2,284
5	Inventories.....	997	969	448	758	495	3,147
6	Fixed Assets.....	1,835	2,153	1,283	1,213	1,342	6,505
7	Other Assets.....	336	351	385	274	112	1,084
8	Total.....	4,918	6,047	3,248	3,227	3,343	17,831
	Liabilities and Capital						
9	Bank Loans.....	556	345	310	318	307	2,101
10	Payables.....	895	1,013	519	566	615	2,490
11	Other Current Liabilities.....	456	407	251	315	102	808
12	Funded Debt.....	364	660	86	191	87	696
13	Depreciation Reserve.....	559	688	467	519	588	2,802
14	Capital Stock.....	1,617	2,203	1,080	824	1,014	5,258
15	Surplus.....	681	909	585	559	649	4,018
16	Less Deficit.....	210	178	50	65	19	342
17	Total.....	4,918	6,047	3,248	3,227	3,343	17,831
18	Gross Sales or Revenue.....	7,748	7,536	4,807	5,990	4,540	28,018
19	Current Year Profit.....	58	152	155	165	218	1,001
	Selected Revenues and Charges						
20	Rentals Received.....	42	89	27	37	34	239
21	Bond Interest Received.....	9	6	7	9	4	38
22	Taxable Dividends Received.....	—	2	—	—	—	14
23	Non-Taxable Dividends Received.....	2	13	7	5	3	44
24	Bond and Mortgage Interest Paid.....	7	10	4	11	3	31
25	Rentals Paid.....	35	46	37	23	25	144
26	Depreciation Charged.....	115	104	63	63	92	387
27	Depletion Charged.....	34	5	—	—	—	19
28	Dividends Charged.....	6	23	20	10	18	109
29	Capital Expenditures.....	515	321	236	111	210	517

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
109	60	45	82	32	22	9	6	878	1
\$ 1,209	\$ 717	\$ 409	\$ 1,942	\$ 3,257	\$ 3,362	\$ 3,092	\$ 12,086	\$ 28,749	2
4,207	4,333	1,691	4,536	9,203	30,876	1,981	12,278	75,818	3
1,618	1,986	1,861	3,881	2,196	11,355	1,907	9,369	39,712	4
2,309	2,437	1,588	4,567	2,188	4,843	2,903	16,079	43,728	5
5,201	5,032	3,926	8,018	9,208	63,355	18,143	112,806	240,020	6
759	1,027	2,412	2,265	1,228	2,253	11,810	12,964	37,260	7
15,303	15,532	11,887	25,209	27,280	116,044	39,836	175,582	465,287	8
716	676	1,168	1,609	1,448	7,573	—	67	17,194	9
2,174	2,547	1,299	4,442	2,732	5,341	2,810	8,411	35,854	10
574	550	783	1,623	459	547	1,970	1,934	10,779	11
730	2,447	199	579	5,968	29,583	9,817	29,951	81,358	12
1,829	2,291	1,445	3,420	4,245	31,660	5,575	52,784	108,872	13
5,247	4,318	3,376	6,175	4,812	28,371	6,870	42,789	113,954	14
4,111	2,789	3,871	7,389	7,616	12,969	12,794	39,646	98,586	15
78	86	254	28	—	—	—	—	1,310	16
15,303	15,532	11,887	25,209	27,280	116,044	39,836	175,582	465,287	17
21,280	22,467	19,052	40,286	22,586	77,710	24,652	92,051	378,723	18
1,397	1,025	1,013	2,864	2,257	3,239	3,074	8,877	25,495	19
55	42	15	125	86	29	20	60	900	20
55	42	30	77	50	159	44	507	1,037	21
5	8	—	8	2	—	23	—	62	22
25	32	10	96	68	71	251	1,726	2,353	23
28	43	10	28	95	544	396	1,025	2,235	24
133	73	39	140	50	43	48	48	884	25
245	395	238	540	790	1,850	792	4,339	10,013	26
16	—	—	33	8	353	—	281	749	27
127	80	111	272	373	1,305	687	1,404	4,545	28
1,282	1,392	418	687	1,360	2,050	2,168	9,881	21,148	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	10	7	135	24	34
	Assets					
2	Cash.....	\$ 245	\$ 207	\$ 4,966	\$ 480	\$ 590
3	Securities.....	92	254	9,366	1,499	1,709
4	Receivables.....	505	168	7,799	1,512	1,220
5	Inventories.....	423	31	17,316	786	1,007
6	Fixed Assets.....	2,675	1,420	68,480	1,038	29,040
7	Other Assets.....	973	36	20,956	155	1,047
8	Total.....	4,913	2,116	128,883	5,470	34,613
	Liabilities and Capital					
9	Bank Loans.....	57	21	7,205	889	826
10	Payables.....	616	138	12,637	1,490	2,398
11	Other Current Liabilities.....	1,473	145	2,232	312	366
12	Funded Debt.....	23	33	12,592	3	3,408
13	Depreciation Reserve.....	612	986	33,287	594	9,484
14	Capital Stock.....	1,692	692	29,197	428	14,558
15	Surplus.....	602	170	32,413	1,835	3,628
16	Less Deficit.....	<i>162</i>	<i>69</i>	<i>680</i>	<i>81</i>	<i>55</i>
17	Total.....	4,913	2,116	128,883	5,470	34,613
18	Gross Sales or Revenue.....	5,233	1,547	93,568	3,673	11,668
19	Current Year Profit.....	165	74	9,897	919	1,486
	Selected Revenues and Charges					
20	Rentals Received.....	6	6	193	14	50
21	Bond Interest Received.....	2	7	446	16	16
22	Taxable Dividends Received.....	—	—	—	—	—
23	Non-Taxable Dividends Received.....	—	1	397	13	3
24	Bond and Mortgage Interest Paid.....	—	1	412	—	152
25	Rentals Paid.....	1	4	99	61	77
26	Depreciation Charged.....	19	62	2,364	109	1,426
27	Depletion Charged.....	21	27	621	—	—
28	Dividends Charged.....	5	4	1,535	29	485
29	Capital Expenditures.....	102	148	3,340	308	2,772

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
94	190	44	59	—	597	112	709	1
\$ 1,190	\$ 1,668	\$ 329	\$ 261	—	\$ 9,936	\$ 972	\$ 10,908	2
4,327	4,489	691	2,150	—	24,577	2,813	27,390	3
7,425	4,304	184	794	—	23,911	1,732	25,643	4
9,259	5,661	191	27	—	34,701	2,832	37,533	5
9,052	7,631	5,153	2,123	—	126,612	21,764	148,376	6
3,822	1,355	202	2,284	—	30,830	1,216	32,046	7
35,075	25,108	6,750	7,639	—	250,567	31,329	281,896	8
3,111	1,268	482	627	—	14,486	2,180	16,666	9
6,634	6,843	513	1,225	—	32,494	2,255	34,749	10
1,425	758	136	350	—	7,197	561	7,758	11
1,030	766	938	1,738	—	20,531	10,388	30,919	12
4,498	2,738	1,969	518	—	54,686	7,139	61,825	13
5,942	6,713	1,681	2,188	—	63,091	5,180	68,271	14
12,466	6,198	1,228	1,292	—	59,832	6,039	65,871	15
31	176	197	299	—	1,750	2,413	4,163	16
35,075	25,108	6,750	7,639	—	250,567	31,329	281,896	17
82,493	52,269	4,735	2,287	—	257,473	10,868	268,341	18
3,521	3,600	571	517	—	20,750	373	20,377	19
53	142	81	210	—	755	295	1,050	20
34	84	13	24	—	642	15	657	21
—	1	—	2	—	3	—	3	22
40	14	8	28	—	504	16	520	23
4	39	28	104	—	740	66	806	24
169	235	54	22	—	722	39	761	25
523	404	173	88	—	5,168	357	5,525	26
—	—	—	—	—	669	15	684	27
241	216	49	38	—	2,602	9	2,611	28
723	746	195	97	—	8,431	645	9,076	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	77	61	42	45	31	97
	Assets						
2	Cash.....	\$ 193	\$ 202	\$ 141	\$ 173	\$ 341	\$ 721
3	Securities.....	613	319	344	273	515	1,257
4	Receivables.....	342	445	359	580	388	2,205
5	Inventories.....	351	347	395	751	411	1,477
6	Fixed Assets.....	788	1,718	754	1,994	2,015	4,686
7	Other Assets.....	266	151	221	368	995	792
8	Total.....	2,553	3,182	2,214	4,139	4,665	11,138
	Liabilities and Capital						
9	Bank Loans.....	572	275	226	182	329	807
10	Payables.....	415	416	428	731	628	2,991
11	Other Current Liabilities.....	110	206	73	457	1,405	514
12	Funded Debt.....	145	558	91	157	25	392
13	Depreciation Reserve.....	299	508	361	777	658	1,650
14	Capital Stock.....	1,465	994	640	1,409	1,365	2,360
15	Surplus.....	274	401	421	583	467	2,531
16	Less Deficit.....	727	176	26	157	212	107
17	Total.....	2,553	3,182	2,214	4,139	4,665	11,138
18	Gross Sales or Revenue.....	2,813	4,408	3,446	5,798	3,838	18,829
19	Current Year Profit.....	34	92	104	163	138	714
	Selected Revenues and Charges						
20	Rentals Received.....	50	55	48	69	10	40
21	Bond Interest Received.....	1	6	7	9	6	20
22	Taxable Dividends Received.....	—	2	—	—	1	—
23	Non-Taxable Dividends Received.....	—	4	1	2	2	3
24	Bond and Mortgage Interest Paid.....	7	21	8	6	1	17
25	Rentals Paid.....	33	25	36	15	14	68
26	Depreciation Charged.....	38	75	34	89	36	538
27	Depletion Charged.....	—	2	—	2	6	17
28	Dividends Charged.....	5	9	16	20	19	24
29	Capital Expenditures.....	101	221	87	263	215	817

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
54	46	25	46	39	20	5	9	597	1
\$ 426	\$ 770	\$ 235	\$ 636	\$ 1,266	\$ 890	\$ 496	\$ 3,446	\$ 9,936	2
1,383	1,122	382	3,071	1,693	4,532	1,478	7,595	24,577	3
1,403	1,482	1,413	3,749	4,451	3,158	845	3,091	23,911	4
1,436	1,808	1,483	3,623	6,634	4,633	2,999	8,353	34,701	5
2,776	4,938	2,265	7,892	7,999	16,629	12,471	59,687	126,612	6
633	1,122	605	1,520	3,480	2,809	498	17,370	30,830	7
8,057	11,242	6,383	20,491	25,523	32,651	18,787	99,542	250,567	8
1,001	1,090	1,152	2,979	2,187	1,800	95	1,791	14,486	9
1,710	1,298	1,103	4,004	4,467	4,013	1,775	8,515	32,494	10
132	439	187	708	1,023	994	696	253	7,197	11
405	657	1,450	1,481	1,794	3,360	3,016	7,000	20,531	12
1,267	2,098	694	3,107	3,429	6,147	7,722	25,969	54,686	13
1,874	2,920	839	3,837	5,776	9,187	2,175	28,250	63,091	14
1,724	2,748	958	4,553	6,950	7,150	3,308	27,764	59,832	15
56	8	—	178	103	—	—	—	1,750	16
8,057	11,242	6,383	20,491	25,523	32,651	18,787	99,542	250,567	17
12,879	15,559	11,102	28,655	41,469	43,573	18,124	46,980	257,473	18
646	815	558	1,652	2,728	3,168	1,711	8,227	20,750	19
82	29	7	34	105	99	45	82	755	20
27	19	4	41	28	53	18	403	642	21
—	—	—	—	—	—	—	—	3	22
26	17	—	20	41	25	6	357	504	23
19	16	50	75	20	163	91	246	740	24
49	48	41	120	116	61	12	84	722	25
157	185	125	356	395	515	464	2,161	5,168	26
—	50	42	1	—	—	121	428	669	27
22	45	8	71	206	429	137	1,591	2,602	28
224	489	138	1,090	588	936	617	2,645	8,431	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	27	30	2,111	216	239
	Assets					
2	Cash.....	\$ 278	\$ 4,235	\$ 119,639	\$ 3,799	\$ 76,072
3	Securities.....	476	12,066	249,579	5,733	287,576
4	Receivables.....	416	1,916	215,808	14,153	51,819
5	Inventories.....	999	2,899	470,822	5,538	49,027
6	Fixed Assets.....	2,792	40,247	1,565,086	16,470	2,308,389
7	Other Assets.....	974	2,646	245,855	4,575	253,718
8	Total.....	5,935	64,009	2,866,789	50,268	3,026,601
	Liabilities and Capital					
9	Bank Loans.....	608	247	54,416	4,956	1,404
10	Payables.....	838	3,425	282,300	11,573	92,978
11	Other Current Liabilities.....	552	197	81,199	4,165	21,371
12	Funded Debt.....	465	1,881	315,369	1,716	873,460
13	Depreciation Reserve.....	1,150	20,706	884,267	9,056	618,198
14	Capital Stock.....	1,617	24,708	671,465	8,802	975,719
15	Surplus.....	921	12,905	583,169	10,652	445,578
16	Less Deficit.....	216	60	5,396	652	2,107
17	Total.....	5,935	64,009	2,866,789	50,268	3,026,601
18	Gross Sales or Revenue.....	11,208	20,269	2,213,185	26,191	559,428
19	Current Year Profit.....	323	3,520	255,029	3,373	81,175
	Selected Revenues and Charges					
20	Rentals Received.....	5	59	2,715	387	2,249
21	Bond Interest Received.....	8	241	4,629	120	8,050
22	Taxable Dividends Received.....	—	—	1,957	7	915
23	Non-Taxable Dividends Received.....	3	—	10,005	240	10,067
24	Bond and Mortgage Interest Paid.....	5	51	10,676	36	29,329
25	Rentals Paid.....	8	10	5,035	183	2,606
26	Depreciation Charged.....	114	919	52,933	1,074	52,539
27	Depletion Charged.....	79	1,443	4,594	—	—
28	Dividends Charged.....	3	2,855	84,464	444	28,940
29	Capital Expenditures.....	182	789	91,909	2,538	77,273

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division

Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
1,083	858	456	644	17	5,681	1,467	7,148	1
\$ 18,745	\$ 16,145	\$ 7,477	\$ 44,499	\$ 190	\$ 291,079	\$ 19,930	\$ 311,009	2
24,235	29,758	7,384	611,419	153	1,228,379	136,457	1,364,836	3
76,094	29,705	7,761	98,008	290	495,970	35,876	531,846	4
92,485	57,520	4,883	460	435	685,068	38,249	723,317	5
41,991	90,114	59,030	116,917	460	4,241,496	213,127	4,454,623	6
27,083	43,722	9,536	62,753	92	650,954	64,060	715,014	7
280,633	266,964	96,071	934,056	1,620	7,592,946	507,699	8,100,645	8
20,470	8,325	1,698	42,783	92	134,999	24,806	159,805	9
87,172	50,557	10,900	103,029	286	643,058	55,885	698,943	10
39,608	13,237	3,131	25,509	456	189,425	44,229	233,654	11
5,611	29,031	11,921	161,505	30	1,400,989	82,665	1,483,654	12
16,686	41,606	26,904	32,870	123	1,651,566	71,635	1,723,201	13
56,699	73,202	26,228	347,680	292	2,186,412	209,416	2,395,828	14
57,013	52,724	18,045	251,743	351	1,433,101	61,702	1,494,803	15
2,626	1,718	2,756	31,063	10	46,604	42,639	89,243	16
280,633	266,964	96,071	934,056	1,620	7,592,946	507,699	8,100,645	17
863,903	457,017	104,011	85,345	2,306	4,342,863	223,384	4,566,247	18
30,331	28,982	7,826	19,100	167	429,826	10,114	419,712	19
611	1,229	786	8,686	45	16,772	2,897	19,669	20
387	444	153	6,705	3	20,740	1,036	21,776	21
27	58	—	10,043	—	13,007	356	13,363	22
500	560	29	26,102	—	47,506	4,809	52,315	23
169	1,061	436	3,996	2	45,761	2,198	47,959	24
1,696	4,950	1,722	735	21	16,966	1,366	18,332	25
1,909	3,608	2,095	2,167	17	117,375	5,830	123,205	26
41	10	21	79	—	6,267	3,246	9,513	27
4,673	4,198	1,986	21,778	—	149,341	3,506	152,847	28
6,629	7,147	2,757	3,730	21	192,975	22,677	215,652	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	814	538	390	338	317	905	478
	Assets							
2	Cash.....	\$ 2,762	\$ 3,171	\$ 2,572	\$ 2,136	\$ 2,158	\$ 9,036	\$ 7,743
3	Securities.....	9,826	8,997	30,040	4,660	13,510	27,699	21,851
4	Receivables.....	6,310	10,627	9,853	5,280	9,839	16,276	14,921
5	Inventories.....	6,947	5,612	19,422	5,600	6,916	19,831	14,941
6	Fixed Assets.....	42,031	12,248	12,377	28,965	12,494	40,641	25,461
7	Other Assets.....	4,753	3,067	3,493	4,580	5,231	12,620	7,233
8	Total.....	72,629	43,722	77,757	51,221	50,148	126,103	92,150
	Liabilities and Capital							
9	Bank Loans.....	6,472	2,642	3,060	2,950	3,912	12,234	7,903
10	Payables.....	7,769	12,421	24,704	5,651	6,465	20,021	18,160
11	Other Current Liabilities.....	3,817	2,890	2,136	3,056	3,684	8,678	4,186
12	Funded Debt.....	13,971	7,103	6,399	15,581	4,616	14,587	8,423
13	Depreciation Reserve.....	14,088	3,781	3,671	8,689	4,371	14,506	8,371
14	Capital Stock.....	22,922	13,995	31,644	13,857	20,667	37,073	25,380
15	Surplus.....	7,066	3,777	7,792	4,920	9,151	21,761	20,835
16	Less Deficit.....	3,476	2,887	1,649	3,483	2,718	2,757	1,108
17	Total.....	72,629	43,722	77,757	51,221	50,148	126,103	92,150
18	Gross Sales or Revenue.....	50,579	97,658	53,568	43,889	48,161	178,950	130,238
19	Current Year Profit.....	371	796	966	1,171	1,425	6,458	5,949
	Selected Revenues and Charges							
20	Rentals Received.....	1,586	433	426	1,046	460	1,836	583
21	Bond Interest Received.....	48	169	171	53	145	267	192
22	Taxable Dividends Received.....	10	16	4	11	19	61	145
23	Non-Taxable Dividends Received.....	316	91	1,220	39	216	1,254	1,561
24	Bond and Mortgage Interest Paid.....	471	121	97	260	68	422	185
25	Rentals Paid.....	577	460	398	339	468	1,342	902
26	Depreciation Charged.....	1,090	703	495	831	586	1,767	1,155
27	Depletion Charged.....	5	7	11	19	2	35	28
28	Dividends Charged.....	204	99	659	119	76	869	2,446
29	Capital Expenditures.....	2,841	1,344	1,275	1,796	1,581	3,705	2,631

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
326	225	531	350	236	103	66	53	11	5,681	1
\$ 6,436	\$ 4,141	\$ 16,829	\$ 29,044	\$ 26,511	\$ 22,860	\$ 22,553	\$ 51,619	\$ 81,508	\$ 291,079	2
13,778	18,158	56,176	120,382	116,964	125,298	163,692	176,531	320,817	1,228,379	3
11,936	11,138	34,801	40,331	39,360	54,392	72,624	88,478	69,804	495,970	4
12,625	10,460	39,314	42,521	52,303	51,883	68,445	152,613	175,635	685,068	5
26,444	25,076	81,169	99,914	144,205	181,777	256,178	1,050,385	2,202,131	4,241,496	6
6,338	3,701	20,281	34,879	31,796	66,046	45,049	247,711	154,176	650,954	7
77,557	72,674	248,570	367,071	411,139	502,256	628,541	1,767,337	3,004,071	7,592,946	8
5,101	4,069	16,458	12,220	9,357	26,399	11,167	11,055	—	134,999	9
13,102	14,094	36,986	47,226	50,669	69,078	85,048	102,830	128,834	643,058	10
5,165	3,555	11,944	16,005	18,385	22,687	17,493	40,733	25,011	189,425	11
8,647	6,753	31,130	34,875	35,241	44,821	107,503	373,004	688,335	1,400,989	12
10,751	9,908	34,481	49,531	69,001	84,002	123,697	405,470	807,248	1,651,566	13
19,717	18,959	73,999	111,859	118,891	115,090	168,098	596,671	797,590	2,186,412	14
16,252	15,995	49,919	103,504	112,077	143,961	121,464	237,574	557,053	1,433,101	15
1,178	659	6,347	8,149	2,482	3,782	5,929	—	—	46,604	16
77,557	72,674	248,570	367,071	411,139	502,256	628,541	1,767,337	3,004,071	7,592,946	17
119,334	94,838	309,299	334,238	397,813	311,655	417,695	930,529	824,419	4,342,863	18
5,622	5,036	18,452	24,593	36,629	35,441	46,898	104,177	135,842	429,826	19
646	688	1,449	1,981	775	1,337	371	689	2,466	16,772	20
198	167	655	1,439	1,241	2,453	2,734	4,912	5,896	20,740	21
84	146	348	1,100	1,365	887	4,409	1,853	2,549	13,007	22
229	371	584	3,400	2,484	1,737	3,123	18,744	12,137	47,506	23
208	177	563	601	1,224	1,726	3,194	11,048	25,396	45,761	24
746	526	1,495	1,565	1,866	1,237	1,786	1,148	2,111	16,966	25
1,209	1,135	3,125	3,721	5,196	6,806	8,225	26,454	54,877	117,375	26
54	27	51	323	235	277	255	3,261	1,677	6,267	27
550	351	2,220	5,816	7,030	10,698	15,742	50,352	52,110	149,341	28
2,566	2,398	7,761	8,165	16,026	12,636	15,902	38,251	74,097	192,975	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	83	90	3,063	293	316
	Assets					
2	Cash.....	\$ 1,067	\$ 40,838	\$ 203,388	\$ 4,177	\$ 18,292
3	Securities.....	4,130	76,628	367,286	11,514	34,302
4	Receivables.....	1,297	9,765	329,623	22,097	13,007
5	Inventories.....	6,387	46,698	708,228	7,618	12,437
6	Fixed Assets.....	11,489	419,844	1,754,763	37,995	265,258
7	Other Assets.....	4,838	106,882	307,875	8,819	27,648
8	Total.....	29,208	700,655	3,671,163	92,220	370,944
	Liabilities and Capital					
9	Bank Loans.....	4,056	743	87,151	10,982	6,810
10	Payables.....	5,176	27,701	396,845	16,159	24,038
11	Other Current Liabilities.....	5,284	1,262	137,705	5,578	5,741
12	Funded Debt.....	845	9,378	218,187	1,130	56,643
13	Depreciation Reserve.....	5,166	210,203	965,280	23,011	97,920
14	Capital Stock.....	7,497	235,024	904,260	12,430	99,031
15	Surplus.....	5,601	217,285	974,854	23,369	84,378
16	Less Deficit.....	4,417	941	13,119	439	3,617
17	Total.....	29,208	700,655	3,671,163	92,220	370,944
18	Gross Sales or Revenue.....	25,241	203,298	3,657,285	45,498	110,963
19	Current Year Profit.....	1,996	43,230	352,870	6,734	17,636
	Selected Revenues and Charges					
20	Rentals Received.....	43	173	4,896	388	594
21	Bond Interest Received.....	53	1,855	6,052	266	614
22	Taxable Dividends Received.....	1	466	5,223	8	116
23	Non-Taxable Dividends Received.....	685	6,003	10,124	90	528
24	Bond and Mortgage Interest Paid.....	32	277	7,184	32	2,523
25	Rentals Paid.....	64	91	9,653	345	933
26	Depreciation Charged.....	684	9,882	61,560	3,162	6,814
27	Depletion Charged.....	120	20,695	1,267	38	190
28	Dividends Charged.....	53	56,164	95,817	817	8,293
29	Capital Expenditures.....	1,260	4,286	154,031	7,081	11,386

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
1,153	1,314	753	820	14	7,899	2,264	10,163	1
\$ 23,381	\$ 41,941	\$ 16,770	\$ 35,870	\$ 116	\$ 385,840	\$ 47,421	\$ 433,261	2
33,738	93,652	16,377	620,469	116	1,258,212	216,403	1,474,615	3
68,831	49,072	10,246	77,120	517	581,575	57,087	638,662	4
93,382	107,494	5,262	1,112	178	988,796	72,171	1,060,967	5
72,074	190,263	110,461	184,142	248	3,046,537	466,118	3,512,655	6
31,816	52,751	24,399	54,392	33	619,453	120,629	740,082	7
323,222	535,173	183,515	973,105	1,208	6,880,413	979,829	7,860,242	8
25,453	9,356	4,453	71,498	396	220,898	30,470	251,368	9
71,889	101,363	15,776	77,873	177	736,997	58,267	795,264	10
28,377	30,374	7,991	72,348	161	294,821	59,734	354,555	11
8,119	24,711	18,416	235,794	28	573,251	76,041	649,292	12
33,265	111,042	47,103	56,911	106	1,550,007	126,367	1,676,374	13
77,076	93,160	52,418	253,279	187	1,734,362	538,435	2,272,797	14
81,576	167,714	40,916	224,099	170	1,819,962	153,411	1,973,373	15
2,533	2,547	3,558	18,697	17	49,885	62,896	112,781	16
323,222	535,173	183,515	973,105	1,208	6,880,413	979,829	7,860,242	17
926,191	1,101,636	159,429	111,941	2,412	6,343,894	334,818	6,678,712	18
45,089	74,440	18,526	26,992	80	587,593	20,640	566,953	19
882	2,447	2,764	14,884	5	27,076	3,786	30,862	20
524	1,601	313	5,876	2	17,156	1,177	18,333	21
823	19	54	10,239	—	16,949	1,269	18,218	22
5,781	497	975	18,906	—	43,589	6,181	49,770	23
317	757	751	5,003	1	16,877	2,287	19,164	24
2,293	15,032	3,871	1,096	15	33,393	1,777	35,170	25
3,368	9,369	4,147	3,416	11	102,413	9,261	111,674	26
31	325	9	21	—	22,696	17,540	40,236	27
7,921	9,371	3,634	19,192	—	201,262	7,075	208,337	28
10,816	14,036	7,066	6,489	22	216,473	32,514	248,987	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	922	688	513	434	400	1,150	713
	Assets							
2	Cash.....	\$ 4,667	\$ 3,006	\$ 3,240	\$ 2,312	\$ 2,641	\$ 8,955	\$ 11,433
3	Securities.....	25,692	17,747	8,233	8,423	4,120	22,877	34,514
4	Receivables.....	5,298	5,967	4,688	7,632	5,327	22,489	20,172
5	Inventories.....	5,309	5,590	5,301	4,710	5,501	23,842	25,792
6	Fixed Assets.....	23,804	22,088	24,451	26,900	17,493	73,083	67,615
7	Other Assets.....	6,979	5,461	5,498	4,122	5,377	20,076	17,674
8	Total.....	71,749	59,859	51,411	54,099	40,459	171,322	177,200
	Liabilities and Capital							
9	Bank Loans.....	2,883	4,125	4,170	3,121	2,446	12,991	11,942
10	Payables.....	8,022	7,191	5,481	7,448	5,952	25,510	20,970
11	Other Current Liabilities.....	5,972	3,180	4,857	3,436	4,108	12,929	15,723
12	Funded Debt.....	4,996	9,064	3,853	4,239	1,882	14,616	26,565
13	Depreciation Reserve.....	7,970	8,526	7,688	11,764	7,037	28,483	24,653
14	Capital Stock.....	40,699	26,889	29,138	14,890	15,031	58,589	48,002
15	Surplus.....	9,205	5,665	6,713	11,137	7,079	26,005	32,327
16	Less Deficit.....	7,998	4,781	10,489	1,936	3,076	7,801	2,982
17	Total.....	71,749	59,859	51,411	54,099	40,459	171,322	177,200
18	Gross Sales or Revenue.....	50,604	48,485	48,600	51,412	56,269	210,509	183,848
19	Current Year Profit.....	445	1,017	1,270	1,514	1,816	8,393	8,833
	Selected Revenues and Charges							
20	Rentals Received.....	969	965	898	770	658	2,320	2,008
21	Bond Interest Received.....	72	273	84	157	66	305	352
22	Taxable Dividends Received.....	11	7	11	1	11	18	127
23	Non-Taxable Dividends Received.....	2,377	355	578	43	49	828	1,966
24	Bond and Mortgage Interest Paid.....	177	380	168	144	67	558	605
25	Rentals Paid.....	602	621	552	686	566	1,837	1,333
26	Depreciation Charged.....	989	1,005	964	945	938	3,281	2,232
27	Depletion Charged.....	9	11	144	10	21	25	89
28	Dividends Charged.....	2,403	444	784	111	156	1,483	1,384
29	Capital Expenditures.....	3,229	2,272	2,536	2,769	2,052	8,768	17,605

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
482	321	816	588	493	201	94	72	12	7,899	1
\$ 7,456	\$ 5,629	\$ 21,960	\$ 30,967	\$ 66,662	\$ 38,330	\$ 50,833	\$ 81,781	\$ 45,968	\$ 385,840	2
16,099	15,680	70,264	117,666	327,021	108,391	108,714	186,249	186,522	1,258,212	3
14,379	11,928	43,705	62,441	84,005	72,388	45,369	116,030	59,757	581,575	4
19,101	14,858	59,625	77,204	157,989	118,475	93,466	195,186	176,847	988,796	5
36,086	34,096	137,190	195,814	351,150	271,206	306,586	750,834	708,141	3,046,537	6
8,781	7,190	29,987	36,288	59,931	51,363	56,460	171,140	133,126	619,453	7
101,902	89,381	362,731	520,380	1,046,758	660,153	661,428	1,501,220	1,310,361	6,880,413	8
8,949	5,603	23,418	28,657	28,726	25,228	13,721	44,918	—	220,898	9
16,458	11,232	49,277	67,862	123,591	83,783	66,652	133,904	103,664	736,997	10
7,091	3,998	16,594	29,949	58,312	27,096	29,149	61,120	11,307	294,821	11
3,121	5,805	23,629	51,796	143,880	42,431	52,844	56,881	127,649	573,251	12
17,939	16,646	69,716	95,037	192,221	148,298	130,707	379,325	403,997	1,550,007	13
29,161	25,524	95,500	131,625	217,570	146,798	175,858	370,603	308,485	1,734,362	14
21,471	21,516	87,712	117,820	283,195	186,665	193,724	454,469	355,259	1,819,962	15
2,288	943	3,115	2,366	737	146	1,227	—	—	49,885	16
101,902	89,381	362,731	520,380	1,046,758	660,153	661,428	1,501,220	1,310,361	6,880,413	17
159,800	116,772	467,198	523,006	846,063	628,320	673,929	1,401,837	877,242	6,343,894	18
8,369	7,243	29,232	41,993	79,179	70,093	64,655	136,575	126,966	587,593	19
508	831	2,275	1,485	2,168	1,264	1,427	6,867	1,663	27,076	20
286	233	1,011	1,666	4,034	1,657	1,496	3,234	2,230	17,156	21
47	31	175	239	3,882	575	461	1,466	9,887	16,949	22
140	324	7,216	1,213	11,861	3,552	2,769	8,226	2,092	43,589	23
120	250	970	802	3,147	1,136	2,412	2,294	3,647	16,877	24
1,036	624	2,540	2,070	3,457	2,170	2,794	7,034	5,471	33,393	25
1,605	1,488	5,913	6,887	15,459	10,246	9,601	20,971	19,889	102,413	26
30	38	305	412	1,586	1,009	1,060	6,737	11,210	22,696	27
2,284	803	4,726	8,241	26,237	21,244	15,284	54,754	60,924	201,262	28
4,188	2,848	11,698	14,336	29,088	23,166	23,163	40,554	28,201	216,473	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	21	11	282	47	57
	Assets					
2	Cash.....	\$ 101	\$ 13,138	\$ 8,895	\$ 309	\$ 5,961
3	Securities.....	138	11,917	14,874	712	15,579
4	Receivables.....	97	668	12,082	1,855	4,315
5	Inventories.....	240	9,469	27,616	864	25,104
6	Fixed Assets.....	697	38,236	52,678	1,258	128,206
7	Other Assets.....	81	5,736	9,593	358	7,159
8	Total.....	1,354	79,164	125,738	5,356	186,324
	Liabilities and Capital					
9	Bank Loans.....	61	17	4,718	552	11,567
10	Payables.....	165	5,947	16,291	1,411	16,227
11	Other Current Liabilities.....	124	652	3,077	566	7,412
12	Funded Debt.....	57	107	3,901	86	40,527
13	Depreciation Reserve.....	246	21,899	28,306	647	55,568
14	Capital Stock.....	734	35,346	34,324	1,301	34,329
15	Surplus.....	143	15,196	35,706	1,064	20,974
16	Less Deficit.....	176	—	585	271	280
17	Total.....	1,354	79,164	125,738	5,356	186,324
18	Gross Sales or Revenue.....	1,927	32,891	163,736	3,808	34,994
19	Current Year Profit.....	89	10,933	16,669	486	5,409
	Selected Revenues and Charges					
20	Rentals Received.....	2	10	362	41	133
21	Bond Interest Received.....	2	108	223	13	198
22	Taxable Dividends Received.....	1	1	16	—	—
23	Non-Taxable Dividends Received.....	—	697	235	1	73
24	Bond and Mortgage Interest Paid.....	1	5	163	4	1,930
25	Rentals Paid.....	2	7	597	26	432
26	Depreciation Charged.....	32	806	2,267	80	4,197
27	Depletion Charged.....	—	5,294	63	—	—
28	Dividends Charged.....	15	6,854	1,711	22	1,169
29	Capital Expenditures.....	94	409	5,228	214	3,242

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division

Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
246	278	198	243	—	1,383	340	1,723	1
\$ 11,391	\$ 5,195	\$ 1,415	\$ 3,870	—	\$ 50,275	\$ 1,850	\$ 52,125	2
15,790	16,426	2,229	61,049	—	138,714	8,827	147,541	3
19,772	7,609	890	5,620	—	52,908	2,714	55,622	4
45,329	23,053	873	113	—	132,661	4,109	136,770	5
35,050	37,426	15,572	23,932	—	333,055	36,215	369,270	6
14,606	9,222	2,832	4,487	—	54,074	6,153	60,227	7
141,938	98,931	23,811	99,071	—	761,687	59,868	821,555	8
13,686	1,507	475	2,807	—	35,390	2,690	38,080	9
26,311	13,820	2,219	15,984	—	98,375	9,114	107,489	10
7,492	7,252	2,153	4,157	—	32,885	5,941	38,826	11
1,229	924	2,783	17,428	—	67,042	18,070	85,112	12
20,092	18,698	6,646	6,311	—	158,413	10,333	168,746	13
35,637	46,016	7,563	34,989	—	230,239	38,575	268,814	14
37,866	11,330	3,606	19,737	—	145,622	2,034	147,656	15
375	616	1,634	2,342	—	6,279	26,889	33,168	16
141,938	98,931	23,811	99,071	—	761,687	59,868	821,555	17
252,971	153,743	22,845	10,591	—	677,506	26,516	704,022	18
15,320	13,635	2,089	2,416	—	67,046	3,040	64,006	19
250	431	284	2,499	—	4,012	822	4,834	20
257	258	32	551	—	1,642	47	1,689	21
8	14	—	49	—	89	1	90	22
806	165	66	513	—	2,556	206	2,762	23
60	53	109	269	—	2,594	620	3,214	24
758	741	589	146	—	3,298	213	3,511	25
1,152	1,217	655	470	—	10,876	643	11,519	26
3	—	7	4	—	5,371	345	5,716	27
2,216	835	157	810	—	13,789	40	13,829	28
1,550	1,103	1,154	848	—	13,842	1,916	15,758	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	208	161	98	93	80	226	119
	Assets							
2	Cash.....	\$ 478	\$ 536	\$ 448	\$ 414	\$ 994	\$ 1,675	\$ 1,280
3	Securities.....	1,739	1,169	2,011	816	2,575	4,870	2,892
4	Receivables.....	1,264	1,044	666	631	1,872	4,064	2,411
5	Inventories.....	1,065	889	731	1,014	1,961	3,835	4,186
6	Fixed Assets.....	4,010	3,998	3,535	3,215	8,166	9,085	6,767
7	Other Assets.....	1,218	744	710	965	793	1,749	4,508
8	Total.....	9,774	8,380	8,101	7,055	16,361	25,278	22,044
	Liabilities and Capital							
9	Bank Loans.....	683	401	514	262	615	2,819	2,748
10	Payables.....	1,297	1,000	697	790	2,124	5,767	3,180
11	Other Current Liabilities.....	1,165	566	576	748	349	1,348	1,768
12	Funded Debt.....	643	850	604	806	648	1,224	565
13	Depreciation Reserve.....	1,177	1,625	1,423	984	5,138	3,597	3,181
14	Capital Stock.....	4,831	4,044	4,114	3,036	4,599	7,322	6,129
15	Surplus.....	810	1,156	1,390	1,035	3,863	3,719	4,614
16	Less Deficit.....	832	1,262	1,217	606	975	518	141
17	Total.....	9,774	8,380	8,101	7,055	16,361	25,278	22,044
18	Gross Sales or Revenue.....	9,293	9,415	7,594	7,899	16,838	38,126	24,178
19	Current Year Profit.....	97	238	267	328	357	1,632	1,470
	Selected Revenues and Charges							
20	Rentals Received.....	255	222	231	221	205	417	387
21	Bond Interest Received.....	22	14	13	9	32	41	42
22	Taxable Dividends Received.....	1	1	2	—	8	—	2
23	Non-Taxable Dividends Received.....	27	16	37	6	64	12	79
24	Bond and Mortgage Interest Paid.....	22	34	21	37	27	55	19
25	Rentals Paid.....	96	112	100	92	76	329	275
26	Depreciation Charged.....	211	167	133	151	131	394	295
27	Depletion Charged.....	8	3	—	—	1	18	5
28	Dividends Charged.....	20	76	27	27	393	58	161
29	Capital Expenditures.....	573	373	540	423	155	732	363

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
81	43	110	71	55	17	10	11	1,383	1
\$ 1,050	\$ 1,142	\$ 2,333	\$ 2,413	\$ 6,100	\$ 9,067	\$ 4,116	\$ 18,229	\$ 50,275	2
2,778	17,333	8,652	23,882	23,341	5,130	10,197	31,329	138,714	3
1,712	1,670	4,978	5,763	9,159	4,641	4,000	9,033	52,908	4
1,873	1,494	6,299	6,982	17,159	21,964	23,461	39,748	132,661	5
11,685	3,279	12,499	31,231	31,530	26,724	33,981	143,350	333,055	6
1,548	1,106	4,828	3,672	5,226	3,729	5,250	18,028	54,074	7
20,646	26,024	39,589	73,943	92,515	71,255	81,005	259,717	761,687	8
1,338	855	2,957	2,654	1,787	9,901	6,760	1,096	35,390	9
2,054	1,484	5,454	16,686	12,717	9,256	11,831	24,038	98,375	10
1,571	1,389	2,830	3,323	4,623	1,904	4,991	5,728	32,879	11
1,835	11,846	1,051	1,960	10,757	2,446	3,082	28,731	67,048	12
3,756	1,222	5,199	16,270	15,520	16,766	20,474	62,081	158,413	13
5,818	4,573	13,497	17,555	29,829	14,259	16,331	94,302	230,239	14
4,446	4,658	8,823	15,788	17,320	16,320	17,536	43,741	145,622	15
172	3	222	193	38	—	—	—	6,279	16
20,646	26,024	39,589	73,943	92,515	71,255	81,005	259,717	761,687	17
19,858	14,611	47,573	64,804	97,660	43,980	45,656	230,021	677,506	18
1,432	966	3,966	5,062	8,503	6,126	6,288	30,314	67,046	19
721	70	391	193	197	90	84	328	4,012	20
43	241	116	282	181	73	100	433	1,642	21
2	22	1	14	2	17	17	—	89	22
60	223	131	83	162	179	386	1,091	2,556	23
88	10	42	86	421	53	72	1,607	2,594	24
148	127	310	355	401	279	462	136	3,298	25
359	135	570	1,060	1,286	1,019	1,193	3,772	10,876	26
—	—	33	—	136	204	213	4,750	5,371	27
117	148	323	700	1,506	1,135	1,457	7,641	13,789	28
478	311	1,017	1,400	2,629	1,160	1,267	2,421	13,842	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	29	8	91	25	24
	Assets					
2	Cash.....	\$ 199	\$ 674	\$ 1,447	\$ 156	\$ 108
3	Securities.....	422	250	3,013	927	187
4	Receivables.....	342	158	2,050	2,551	306
5	Inventories.....	307	93	3,331	316	309
6	Fixed Assets.....	1,944	2,360	9,646	1,384	5,626
7	Other Assets.....	286	93	1,962	137	715
8	Total.....	3,500	3,628	21,449	5,471	7,251
	Liabilities and Capital					
9	Bank Loans.....	81	22	1,879	608	177
10	Payables.....	444	294	2,516	1,165	617
11	Other Current Liabilities.....	236	106	605	175	163
12	Funded Debt.....	33	—	797	998	2,257
13	Depreciation Reserve.....	344	1,700	5,605	618	1,775
14	Capital Stock.....	1,849	1,443	5,367	975	1,933
15	Surplus.....	575	240	5,040	1,020	450
16	Less Deficit.....	62	177	360	88	121
17	Total.....	3,500	3,628	21,449	5,471	7,251
18	Gross Sales or Revenue.....	1,613	1,715	33,127	1,715	4,969
19	Current Year Profit.....	181	309	3,952	357	277
	Selected Revenues and Charges					
20	Rentals Received.....	46	8	80	7	12
21	Bond Interest Received.....	5	4	38	16	1
22	Taxable Dividends Received.....	—	—	—	—	—
23	Non-Taxable Dividends Received.....	4	1	3	2	5
24	Bond and Mortgage Interest Paid.....	2	—	19	—	103
25	Rentals Paid.....	3	4	114	20	27
26	Depreciation Charged.....	55	162	480	142	231
27	Depletion Charged.....	—	114	17	—	—
28	Dividends Charged.....	16	—	1,317	35	99
29	Capital Expenditures.....	102	74	1,001	251	413

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
69	262	105	127	—	740	128	868	1
\$ 1,688	\$ 2,774	\$ 707	\$ 842	—	\$ 8,595	\$ 435	\$ 9,030	2
2,453	3,273	1,120	4,183	—	15,828	2,957	18,785	3
2,250	2,608	569	1,230	—	12,064	582	12,646	4
4,682	7,460	904	31	—	17,433	608	18,041	5
2,887	6,026	5,369	10,135	—	45,377	4,684	50,061	6
794	1,559	440	426	—	6,412	560	6,972	7
14,754	23,700	9,109	16,847	—	105,709	9,826	115,535	8
1,217	1,100	288	345	—	5,717	322	6,039	9
2,709	5,188	1,341	1,149	—	15,423	2,461	17,884	10
444	1,233	343	869	—	4,174	486	4,660	11
183	190	479	1,828	—	6,765	3,195	9,960	12
1,010	2,389	2,295	2,990	—	18,726	1,193	19,919	13
4,126	7,331	2,366	8,071	—	33,461	5,889	39,350	14
5,470	6,581	2,125	2,357	—	23,858	851	24,709	15
405	312	128	762	—	2,415	4,571	6,986	16
14,754	23,700	9,109	16,847	—	105,709	9,826	115,535	17
34,869	50,145	12,971	2,523	—	143,647	5,851	149,498	18
1,881	3,630	1,275	569	—	12,431	199	12,232	19
42	76	127	1,067	—	1,465	163	1,628	20
36	49	17	51	—	217	22	239	21
—	—	1	1	—	2	—	2	22
1	3	2	110	—	131	86	217	23
8	19	23	75	—	249	33	282	24
99	426	134	32	—	859	56	915	25
126	247	234	196	—	1,873	139	2,012	26
—	—	2	—	—	133	—	133	27
84	522	20	129	—	2,222	16	2,238	28
334	597	543	937	—	4,252	362	4,614	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	148	86	60	56	51	125
	Assets						
2	Cash.....	\$ 323	\$ 326	\$ 190	\$ 191	\$ 275	\$ 825
3	Securities.....	1,610	671	588	323	402	1,534
4	Receivables.....	784	477	373	597	444	1,074
5	Inventories.....	578	619	500	734	480	1,664
6	Fixed Assets.....	2,612	2,149	1,714	2,439	2,138	5,087
7	Other Assets.....	506	184	271	374	120	311
8	Total.....	6,413	4,426	3,636	4,658	3,859	10,495
	Liabilities and Capital						
9	Bank Loans.....	347	256	245	191	182	518
10	Payables.....	933	401	475	606	563	1,293
11	Other Current Liabilities.....	568	264	456	484	93	490
12	Funded Debt.....	127	233	377	388	386	597
13	Depreciation Reserve.....	788	634	487	962	821	1,653
14	Capital Stock.....	3,306	1,946	1,417	1,599	1,553	4,136
15	Surplus.....	1,205	853	398	634	356	2,099
16	Less Deficit.....	861	161	219	206	95	291
17	Total.....	6,413	4,426	3,636	4,658	3,859	10,495
18	Gross Sales or Revenue.....	5,894	4,376	3,794	5,798	3,662	13,128
19	Current Year Profit.....	67	129	147	194	234	919
	Selected Revenues and Charges						
20	Rentals Received.....	119	154	85	144	155	235
21	Bond Interest Received.....	12	5	2	2	7	23
22	Taxable Dividends Received.....	1	1	—	—	—	—
23	Non-Taxable Dividends Received.....	6	11	2	4	4	4
24	Bond and Mortgage Interest Paid.....	5	8	18	12	11	23
25	Rentals Paid.....	48	38	37	36	37	128
26	Depreciation Charged.....	147	69	93	109	88	188
27	Depletion Charged.....	1	—	4	15	11	5
28	Dividends Charged.....	6	12	16	16	17	77
29	Capital Expenditures.....	518	332	512	144	163	535

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	Over \$250,000	Total Profit Companies	
72	45	14	35	26	14	8	740	1
\$ 619	\$ 355	\$ 114	\$ 764	\$ 1,485	\$ 539	\$ 2,589	\$ 8,595	2
1,150	972	312	2,415	1,919	1,842	2,090	15,828	3
953	850	357	1,031	1,425	3,172	527	12,064	4
1,002	1,328	461	1,676	3,304	3,729	1,358	17,433	5
4,102	3,111	777	4,328	3,724	7,117	6,079	45,377	6
415	209	108	310	851	1,355	1,398	6,412	7
8,241	6,825	2,129	10,524	12,708	17,754	14,041	105,709	8
283	586	222	339	856	1,692	—	5,717	9
1,065	908	411	1,389	2,347	3,480	1,552	15,423	10
274	130	45	278	420	558	114	4,174	11
284	252	16	361	124	3,326	294	6,765	12
1,460	1,275	347	2,017	1,902	2,498	3,882	18,726	13
3,067	2,281	764	3,514	3,347	2,917	3,614	33,461	14
1,829	1,397	459	2,817	3,943	3,283	4,585	23,858	15
21	4	135	191	231	—	—	2,415	16
8,241	6,825	2,129	10,524	12,708	17,754	14,041	105,709	17
9,890	9,454	4,822	15,420	22,621	30,800	13,988	143,647	18
908	773	320	1,248	1,799	2,135	3,558	12,431	19
237	176	26	39	30	39	26	1,465	20
19	22	4	33	32	33	23	217	21
—	—	—	—	—	—	—	2	22
4	3	1	87	2	—	3	131	23
18	14	1	16	14	104	5	249	24
80	98	49	63	92	116	37	859	25
130	140	33	156	142	338	240	1,873	26
2	—	—	10	—	—	85	133	27
229	111	21	77	308	107	1,225	2,222	28
293	389	62	416	198	495	195	4,252	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	42	74	175	35	58
	Assets					
2	Cash.....	\$ 582	\$ 4,072	\$ 6,796	\$ 367	\$ 5,836
3	Securities.....	4,008	12,088	9,620	749	7,336
4	Receivables.....	1,036	2,645	7,694	1,120	2,892
5	Inventories.....	2,553	1,186	15,532	759	3,632
6	Fixed Assets.....	7,616	64,893	40,192	2,157	51,591
7	Other Assets.....	673	6,726	14,091	422	12,502
8	Total.....	16,468	91,610	93,925	5,574	83,789
	Liabilities and Capital					
9	Bank Loans.....	474	205	2,719	696	968
10	Payables.....	1,161	3,806	10,542	995	4,649
11	Other Current Liabilities.....	1,749	1,945	5,314	710	2,771
12	Funded Debt.....	866	1,147	2,920	60	10,779
13	Depreciation Reserve.....	1,742	41,220	21,969	1,094	23,177
14	Capital Stock.....	8,141	39,345	22,566	846	31,927
15	Surplus.....	2,953	10,082	28,351	1,185	9,693
16	Less Deficit.....	618	6,140	456	12	175
17	Total.....	16,468	91,610	93,925	5,574	83,789
18	Gross Sales or Revenue.....	5,264	33,338	132,623	2,449	21,217
19	Current Year Profit.....	833	3,119	11,558	393	4,384
	Selected Revenues and Charges					
20	Rentals Received.....	38	120	400	14	216
21	Bond Interest Received.....	38	153	105	8	88
22	Taxable Dividends Received.....	5	6	—	—	2
23	Non-Taxable Dividends Received.....	51	284	138	5	59
24	Bond and Mortgage Interest Paid.....	30	22	87	—	439
25	Rentals Paid.....	7	130	212	15	152
26	Depreciation Charged.....	219	1,712	1,388	305	1,712
27	Depletion Charged.....	8	2,765	106	—	201
28	Dividends Charged.....	123	2,301	906	49	2,060
29	Capital Expenditures.....	221	1,578	2,544	409	5,204

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
155	312	238	159	—	1,248	385	1,633	1
\$ 1,569	\$ 3,629	\$ 1,821	\$ 2,425	—	\$ 27,097	\$ 2,708	\$ 29,805	2
6,049	5,015	2,283	17,861	—	65,009	9,350	74,359	3
7,291	4,710	1,104	1,475	—	29,967	4,039	34,006	4
12,564	13,474	1,016	132	—	50,848	2,953	53,801	5
7,436	15,581	12,673	14,141	—	216,280	53,084	269,364	6
3,181	4,098	2,549	4,621	—	48,863	15,118	63,981	7
38,090	46,507	21,446	40,655	—	438,064	87,252	525,316	8
2,472	2,172	724	884	—	11,314	5,086	16,400	9
9,630	9,719	2,169	1,741	—	44,412	5,337	49,749	10
2,324	2,771	1,717	5,424	—	24,725	10,790	35,515	11
882	3,024	954	694	—	21,326	9,173	30,499	12
2,660	6,166	4,973	4,048	—	107,049	18,438	125,487	13
8,480	10,440	5,244	25,566	—	152,555	47,383	199,938	14
11,761	12,371	5,788	7,582	—	89,766	4,729	94,495	15
<i>119</i>	<i>156</i>	<i>123</i>	<i>5,284</i>	—	<i>13,083</i>	<i>13,684</i>	<i>26,767</i>	16
38,090	46,507	21,446	40,655	—	438,064	87,252	525,316	17
111,201	89,497	24,386	5,263	—	425,238	32,319	457,557	18
5,772	6,147	2,834	1,190	—	36,230	<i>2,149</i>	34,081	19
105	156	216	1,336	—	2,601	299	2,900	20
49	49	25	270	—	785	98	883	21
—	—	—	44	—	57	31	88	22
40	58	11	1,162	—	1,808	238	2,046	23
15	107	48	36	—	784	168	952	24
377	706	449	65	—	2,113	278	2,391	25
462	647	567	292	—	7,304	1,765	9,069	26
1	—	—	—	—	3,081	1,527	4,608	27
718	687	177	392	—	7,413	159	7,572	28
1,196	1,699	1,596	312	—	14,759	3,461	18,220	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1946 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	182	129	105	87	81	212
	Assets						
2	Cash.....	\$ 601	\$ 460	\$ 617	\$ 434	\$ 583	\$ 1,606
3	Securities.....	1,870	1,258	757	731	727	3,022
4	Receivables.....	763	804	706	562	1,079	2,938
5	Inventories.....	721	781	923	616	820	3,244
6	Fixed Assets.....	11,406	3,919	3,871	2,367	4,334	11,290
7	Other Assets.....	2,087	470	541	613	973	4,044
8	Total.....	17,448	7,692	7,415	5,323	8,516	26,144
	Liabilities and Capital						
9	Bank Loans.....	312	632	566	333	746	1,181
10	Payables.....	1,549	903	784	758	1,059	3,462
11	Other Current Liabilities.....	2,433	769	628	461	920	2,255
12	Funded Debt.....	724	263	498	220	184	2,005
13	Depreciation Reserve.....	4,582	834	1,659	921	1,629	4,693
14	Capital Stock.....	11,012	3,500	2,578	2,873	2,913	9,090
15	Surplus.....	1,159	1,057	887	824	1,239	4,320
16	Less Deficit.....	4,323	266	185	1,067	174	862
17	Total.....	17,448	7,692	7,415	5,323	8,516	26,144
18	Gross Sales or Revenue.....	8,486	5,937	6,367	8,228	8,448	32,083
19	Current Year Profit.....	87	191	262	306	368	1,512
	Selected Revenues and Charges						
20	Rentals Received.....	244	118	136	143	72	287
21	Bond Interest Received.....	22	8	19	25	34	39
22	Taxable Dividends Received.....	1	2	—	—	—	2
23	Non-Taxable Dividends Received.....	186	12	5	7	25	11
24	Bond and Mortgage Interest Paid.....	29	8	15	14	11	72
25	Rentals Paid.....	84	67	98	77	79	249
26	Depreciation Charged.....	338	113	192	124	248	536
27	Depletion Charged.....	222	—	30	2	25	175
28	Dividends Charged.....	83	6	15	35	27	127
29	Capital Expenditures.....	615	328	425	230	627	898

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
106	71	52	98	62	40	10	13	1,248	1
\$ 970	\$ 1,188	\$ 625	\$ 2,368	\$ 5,912	\$ 3,538	\$ 893	\$ 7,302	\$ 27,097	2
1,268	2,426	1,510	12,962	11,566	10,067	2,047	14,798	65,009	3
1,978	1,355	1,385	3,026	4,071	3,836	1,384	6,080	29,967	4
2,317	2,020	1,421	5,116	7,241	8,079	3,234	14,315	50,848	5
5,781	7,176	8,359	11,726	33,350	29,801	18,416	64,484	216,280	6
1,640	2,475	767	3,870	5,775	3,032	2,062	20,514	48,863	7
13,954	16,640	14,067	39,068	67,915	58,353	28,036	127,493	438,064	8
1,304	549	248	1,496	2,568	1,059	276	44	11,314	9
2,149	2,295	1,587	4,443	6,445	6,135	2,563	10,280	44,412	10
1,186	1,098	553	5,890	1,634	2,940	312	3,646	24,725	11
529	350	383	619	3,470	607	2,213	9,261	21,326	12
2,667	3,308	3,232	7,034	18,106	15,575	9,564	33,245	107,049	13
3,597	5,817	5,329	10,199	27,829	19,300	7,564	40,954	152,555	14
2,616	4,029	3,239	9,894	11,907	12,988	5,544	30,063	89,766	15
94	806	504	507	4,044	251	—	—	13,083	16
13,954	16,640	14,067	39,068	67,915	58,353	28,036	127,493	438,064	17
19,188	18,771	15,724	37,680	66,213	57,208	26,238	114,667	425,238	18
1,322	1,219	1,175	3,450	4,487	5,752	3,406	12,693	36,230	19
119	119	107	116	891	149	16	84	2,601	20
18	20	19	112	167	191	10	101	785	21
—	—	1	41	8	—	1	1	57	22
59	3	45	810	218	100	6	321	1,808	23
23	11	24	25	150	32	39	331	784	24
168	108	118	386	160	201	28	290	2,113	25
298	235	202	474	1,170	827	1,021	1,526	7,304	26
14	111	422	155	98	646	208	973	3,081	27
100	97	479	391	934	1,212	801	3,106	7,413	28
552	586	506	782	1,331	1,256	1,432	5,191	14,759	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	168	28	719	130	288
	Assets					
2	Cash.....	\$ 3,793	\$ 18,704	\$ 21,783	\$ 618	\$ 10,992
3	Securities.....	3,319	29,440	37,792	1,164	16,139
4	Receivables.....	2,471	8,350	40,729	4,784	11,494
5	Inventories.....	6,993	14,542	66,438	1,394	5,237
6	Fixed Assets.....	39,999	67,517	270,091	3,885	187,542
7	Other Assets.....	5,934	11,257	54,902	1,205	40,393
8	Total.....	62,509	149,810	491,735	13,050	271,797
	Liabilities and Capital					
9	Bank Loans.....	987	540	18,283	2,249	578
10	Payables.....	5,359	19,543	52,961	3,110	18,754
11	Other Current Liabilities.....	8,275	1,464	37,555	971	19,736
12	Funded Debt.....	7,269	21	29,752	88	54,907
13	Depreciation Reserve.....	10,278	38,617	136,753	1,575	64,734
14	Capital Stock.....	26,580	38,636	111,477	2,129	88,617
15	Surplus.....	9,625	52,309	109,499	2,995	28,589
16	Less Deficit.....	5,864	1,320	4,545	67	4,118
17	Total.....	62,509	149,810	491,735	13,050	271,797
18	Gross Sales or Revenue.....	31,702	93,306	389,087	9,473	91,479
19	Current Year Profit.....	3,740	24,333	48,092	1,167	16,529
	Selected Revenues and Charges					
20	Rentals Received.....	78	335	873	80	438
21	Bond Interest Received.....	48	47	732	22	291
22	Taxable Dividends Received.....	—	15	4	—	4
23	Non-Taxable Dividends Received.....	22	1,436	608	2	1,082
24	Bond and Mortgage Interest Paid.....	225	1	994	2	3,028
25	Rentals Paid.....	70	16	1,297	71	973
26	Depreciation Charged.....	1,411	4,099	8,876	303	9,203
27	Depletion Charged.....	565	11,847	1,505	—	43
28	Dividends Charged.....	360	15,329	7,062	117	7,315
29	Capital Expenditures.....	2,115	9,051	23,082	1,121	29,100

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
502	778	459	463	13	3,548	1,149	4,697	1
\$ 5,438	\$ 8,664	\$ 3,182	\$ 8,687	\$ 26	\$ 81,887	\$ 12,322	\$ 94,209	2
11,893	13,135	4,439	35,617	10	152,948	106,260	259,208	3
30,317	8,206	2,223	9,913	135	118,622	12,412	131,034	4
35,895	20,970	1,992	3,293	149	156,903	13,852	170,755	5
20,664	29,919	16,676	30,693	114	667,100	219,535	886,635	6
32,001	18,126	4,837	11,231	91	179,977	120,489	300,466	7
136,208	99,020	33,349	99,434	525	1,357,437	484,870	1,842,307	8
10,693	2,452	1,031	3,789	23	40,625	7,713	48,338	9
32,075	19,344	4,556	11,171	123	166,996	16,760	183,756	10
17,251	4,441	2,299	10,454	94	102,540	59,271	161,811	11
8,429	7,903	2,313	6,608	3	117,293	66,216	183,509	12
8,645	9,411	6,313	9,420	33	285,779	80,614	366,393	13
32,627	36,584	10,173	43,972	148	390,943	249,155	640,098	14
27,139	19,583	7,428	21,286	102	278,555	29,030	307,585	15
651	698	764	7,266	1	25,294	23,889	49,183	16
136,208	99,020	33,349	99,434	525	1,357,437	484,870	1,842,307	17
335,443	211,072	44,300	20,829	1,254	1,227,945	90,829	1,318,774	18
13,683	13,358	4,123	3,555	92	128,672	7,318	121,354	19
291	371	420	2,122	11	5,019	1,085	6,104	20
196	155	65	165	—	1,721	1,374	3,095	21
—	—	—	25	—	48	2	50	22
278	392	60	1,281	—	5,161	16,640	21,801	23
311	84	91	256	—	4,992	2,025	7,017	24
1,008	2,179	1,698	255	9	7,576	856	8,432	25
1,000	1,050	908	559	7	27,416	4,072	31,488	26
49	13	3	94	—	14,119	1,538	15,657	27
4,169	2,196	534	1,634	—	38,716	4,365	43,081	28
2,927	2,435	1,708	1,114	12	72,665	12,666	85,331	29

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	629	390	283	270	218	632	301
	Assets							
2	Cash.....	\$ 1,614	\$ 1,880	\$ 924	\$ 2,769	\$ 932	\$ 4,322	\$ 2,803
3	Securities.....	2,813	4,223	2,875	3,492	2,518	5,753	6,078
4	Receivables.....	3,005	2,333	1,770	2,059	1,974	8,028	6,835
5	Inventories.....	2,162	1,870	2,024	1,889	1,837	7,249	5,872
6	Fixed Assets.....	16,837	7,650	8,060	7,161	4,579	26,424	17,719
7	Other Assets.....	3,415	2,433	2,259	1,744	1,709	8,608	5,193
8	Total.....	29,846	20,389	17,912	19,114	13,549	60,384	44,500
	Liabilities and Capital							
9	Bank Loans.....	768	979	637	685	590	3,729	3,051
10	Payables.....	3,276	2,398	2,582	2,705	2,411	8,423	6,662
11	Other Current Liabilities.....	4,214	2,007	3,105	3,636	1,792	7,921	3,459
12	Funded Debt.....	3,522	1,030	977	375	534	3,546	2,721
13	Depreciation Reserve.....	3,106	1,932	2,515	1,893	1,601	9,193	5,455
14	Capital Stock.....	15,517	9,251	7,613	8,425	4,960	20,169	15,922
15	Surplus.....	2,217	3,446	2,197	2,615	2,249	9,680	9,419
16	Less Deficit.....	2,774	654	1,714	1,220	588	2,277	2,189
17	Total.....	29,846	20,389	17,912	19,114	13,549	60,384	44,500
18	Gross Sales or Revenue.....	22,451	18,198	16,026	17,978	21,170	72,563	60,433
19	Current Year Profit.....	287	575	701	949	988	4,575	3,688
	Selected Revenues and Charges							
20	Rentals Received.....	295	301	325	161	131	871	308
21	Bond Interest Received.....	25	32	22	21	13	106	87
22	Taxable Dividends Received.....	—	2	—	—	—	1	—
23	Non-Taxable Dividends Received.....	50	78	176	74	39	53	151
24	Bond and Mortgage Interest Paid.....	132	38	37	18	9	145	138
25	Rentals Paid.....	358	252	224	261	235	907	904
26	Depreciation Charged.....	528	369	341	302	301	1,112	756
27	Depletion Charged.....	72	40	17	34	1	71	48
28	Dividends Charged.....	30	79	273	60	44	355	428
29	Capital Expenditures.....	1,501	1,127	573	494	632	2,793	1,462

Bold Italic Figures Denote Deficit.

TABLE H—(Cont'd.)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

1946 TAXATION YEAR

BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
203	103	247	126	84	27	15	20	3,548	1
\$ 2,440	\$ 1,593	\$ 8,897	\$ 6,087	\$ 5,228	\$ 3,392	\$ 6,074	\$ 32,932	\$ 81,887	2
3,414	9,193	13,457	12,508	11,034	11,979	9,491	54,120	152,948	3
4,573	3,099	13,179	13,694	11,000	11,686	8,486	26,901	118,622	4
3,815	4,599	11,027	15,290	16,603	15,009	21,876	45,781	156,903	5
16,311	6,641	28,833	68,953	44,861	41,309	46,711	325,051	667,100	6
5,155	3,986	5,994	10,378	15,811	31,485	31,195	50,612	179,977	7
35,708	29,111	81,387	126,910	104,537	114,860	123,833	535,397	1,357,437	8
1,318	2,338	5,635	4,585	5,727	2,928	1,595	6,060	40,625	9
6,055	3,852	13,725	16,004	14,893	13,678	16,637	53,695	166,996	10
4,195	1,864	8,929	9,911	5,354	12,460	15,004	18,689	102,540	11
1,372	1,220	2,714	12,578	10,858	2,488	14,723	58,635	117,293	12
6,254	2,411	10,669	30,704	20,076	22,801	22,631	144,538	285,779	13
12,680	7,436	24,120	37,076	27,954	34,151	29,725	135,944	390,943	14
7,312	10,578	17,401	17,608	21,845	26,511	23,518	121,959	278,555	15
3,478	588	1,806	1,556	2,170	157	—	4,123	25,294	16
35,708	29,111	81,387	126,910	104,537	114,860	123,833	535,397	1,357,437	17
44,794	33,258	97,362	127,513	136,836	91,372	168,570	299,421	1,227,945	18
3,510	2,279	8,826	8,685	12,363	9,673	9,631	61,942	128,672	19
104	74	551	413	496	175	78	736	5,019	20
46	42	189	123	181	347	98	389	1,721	21
1	—	21	5	2	—	—	16	48	22
223	17	472	198	292	1,027	444	1,867	5,161	23
60	54	69	370	419	83	390	3,030	4,992	24
574	296	815	440	729	343	703	535	7,576	25
704	336	1,505	3,128	1,946	2,100	1,357	12,631	27,416	26
62	—	175	337	180	111	1,795	11,176	14,119	27
404	120	2,045	1,861	1,664	4,169	5,215	21,969	38,716	28
1,319	1,174	4,174	4,976	2,764	3,869	1,105	44,702	72,665	29

Bold Italic Figures Denote Deficit.

SECTION III
INDIVIDUAL INCOME TAX STATISTICS

INDIVIDUAL INCOME TAX STATISTICS

The levying of a tax based on the size of an individual's income commenced in Canada in the year 1917. The annual amount of tax collected since that time is shown on page 18 by Government fiscal years during which the tax was received and on page 22 according to the year during which the taxpayer earned the taxable income. This Section does not deal with taxes actually collected but is devoted to a statistical analysis of information contained in income tax returns as filed by taxpayers.

It is not possible to analyze tax collections in detail because of the system of payment at the source under which no information is given about the individual taxpayer at the time the tax is paid. A close relationship must, of course, exist between taxes collected and the annual declaration of tax liability by the taxpayer, but the two are not identical quantities and are not reported through the same channels. The former is a strict accounting record whereas the latter is a statistical compilation.

There are presented in this section detailed individual income tax statistics in respect of the year 1946 (Tables A to J) and, in keeping with previous reports, an estimate for the year 1947 (Table K). The statistics for the 1946 Taxation Year have been compiled from a 10% sample of all T.1 Returns filed for 1946 up to November 1, 1947. However, in order to avoid the possibility of not obtaining an exact 10% of those with large incomes, a 100% coverage was taken of Returns reporting an income exceeding \$25,000. In order to bring the tables to a finality, and thus permit publication of the results as soon as possible, all Returns filed after November 1, 1947, have been excluded from the tabulation. Approximately 144,000 Returns, consisting of

48,000 taxable Returns and 96,000 non-taxable, have been omitted for this reason. The statistical coverage, therefore, falls short of being complete by a margin of 2% in the case of taxable Returns and 11.8% in the case of non-taxable Returns. A disproportionate number of the Returns filed too late for inclusion represented the Returns of farmers and a note calling attention to this fact is included in the tables relating to farmers.

In the year 1946 the statistics have been extracted for the first time on a declared, prior to assessment, basis. This means that the figures are taken as filed by the taxpayer before any changes which may later be made upon scrutiny of the Returns by the assessing branch. On balance the resulting totals are likely to be somewhat lower than the finally established income and income tax. On the other hand, they become available for publication more quickly.

Prior to the year 1946 the statistics were taken from all Returns after assessment, with the result that they were late in appearing and, in fact, those relating to the years 1943, 1944 and 1945 are not yet completely tabulated. It is therefore not possible to make a final comparison of the 1946 figures with those pertaining to the three preceding years. However, the work on these years is sufficiently advanced to provide a good estimate and thus permit a general comparison of statistics for the years 1941 to 1947 inclusive. The data for 1947, however, must be regarded as a preliminary estimate. Figures on net national income as published by the Dominion Bureau of Statistics and a brief synopsis of the tax structure prevailing in each year are provided so that the personal income tax data can be roughly related to the changing economic conditions and fiscal requirements of the period covered.

Tax Year	Net National Income	TAXABLE RETURNS			VERY BRIEF SYNOPSIS OF TAX STRUCTURE												Index to Footnotes
		Number of Tax-payers	Total Income	Total Tax	Personal Exemptions			Rate of Tax on Selected Incomes After Deducting Personal Exemptions									
	Single				Married	Dependents	\$100	\$250	\$500	\$1,000	\$2,500	\$5,000	\$10,000	\$50,000			
	(Millions)	(Millions)	(Millions)														
	\$		\$	\$	\$	\$	\$	%	%	%	%	%	%	%	%		
1941	6,544	871,484	1,980	223	750	1500	400 i	15.0	15.0	15.0	15.0	19.0	24.6	32.3	49.2	1,2	
1942	8,273	1,781,244	3,523	336	660	1200	108 t	50.0	39.4	29.9	25.9	24.4	25.3	27.5	34.8	2,3,4,5	
1943	8,941	2,164,000	4,360	823	660	1200	108 t	66.7	66.7	59.8	51.9	48.8	50.6	55.1	69.5	2,4,5	
1944	9,596	2,254,000	4,725	785	660	1200	108 t	50.0	50.0	44.8	40.9	41.4	44.4	50.1	68.5	2,4,5	
1945	9,644	2,270,000	4,700	672	660	1200	108 t	32.0	32.0	28.7	28.7	32.7	36.7	43.3	64.8	2,4,5,6,7	
1946	9,550	2,353,122	4,810	611	660	1200	108 t	28.0	28.0	25.1	25.1	28.6	32.1	37.9	56.7	2,4,5,6,7	
1947	10,820	2,377,525	5,605	651	750	1500	{ 300 i 100 fi	16.0	16.8	18.7	20.6	22.6	24.5	29.3	49.0	2	
Footnotes:—																	

Footnotes:—

1. Tax revenues and tax rates are both exclusive of national defence tax.
2. Tax rates are exclusive of 4% surtax on investment income.
3. Tax rates cut in half to facilitate conversion to pay-as-you-earn system of collection.
4. Normal tax and savings portion vary according to marital status; rates are based on married status with no dependents.
5. Includes savings portion at half rates in 1942; full rates 1943; half rates 1944; eliminated 1945 and 1946.
6. Tax rates reflect 4% reduction in 1945 and 16% in 1946.
7. Tax revenues and tax rates are both exclusive of family allowance recoveries.
 - i Deductible from income.
 - t Maximum deductible from tax.
 - fi Deductible from income for a child qualified for family allowance benefits.

BASIC INFORMATION AND DEFINITIONS

Twenty-three statistical items have been tabulated in Tables B, C, and D and two additional ones (gross income and depreciation) are tabulated in Table I. In the remaining Tables the information is presented in less detail. Although the items are, for the most part, self-explanatory, there are a few of them which are subject to important qualifications arising out of the nature of the Income War Tax Act. The source of all statistical items is given below with explanatory comments in cases where the figures may be affected by factors peculiar to reporting on the prescribed income tax forms.

Number of Returns—(Item 1). This item refers to the combined number of T.1 Special and T.1 General Income Tax Returns filed in District Offices for the taxation or calendar year 1946. Final date for filing without liability for a penalty was April 30, 1947. Returns filed up to November 1, 1947 are included in the statistical tables; those filed later were omitted. Where a taxpayer filed a second Return amending the original one filed the statistics are taken from the amended Return. Segregation into the category of "taxable" or "non-taxable" is based on whether the taxpayer reports sufficient income to be taxable or not.

Wages and Salaries—(Item 2). The amount reported under this heading is the declared wage or salary income plus income in kind, if any, less any amount withheld from the wage-earner and credited to an approved pension or superannuation fund according to the terms of the Act. The amount of such pension fund deduction is reported in Item 23. The source of information is Item 12A of Form T.1 Special for 1946 and Item 14 of the T.1 General. The receipt of taxable pension income is included under wages.

Business Profits—(Item 3). The source of information is Item 17 of Form T.1 General for 1946 and represents net business profits, other than from farming, before deducting any salary for the proprietor but after deducting any individual excess profits tax on such profits. As indicated on page 22, the amount of individual excess profits tax paid for 1946 was \$12,119,676 as of March 31, 1948. In Table I the net business profits are sub-divided into main industrial divisions and the gross sales are related to the resulting net profit.

Professional Income—(Item 4). This has been extracted from Item 12B of form T.1 Special, 1946, or Item 15 of form T.1 General, 1946. The figure is net after deduction of expenses pertaining to the earning of that specific income. Gross professional income is reported in Table I. Professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages or Salaries".

The main sources of professional income may be ascertained by examination of the professional occupations in Table C.

Commission Income—(Item 5). This has been taken from Item 16 of form T.1 General, 1946 or 12B of the T.1 Special on a net basis. Gross commission income is shown in Table I. The figure is intended to cover commission income paid to company representatives according to the volume of sales obtained as distinct from fixed wage income. From commission income, as defined here, the salesman may deduct the travelling expenses incurred. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than for their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Profits"—Item 3.

Farm Income—(Item 6). This has been taken on a net basis from item 12C of form T.1 Special, 1946, or item 17 of the T.1 General. It includes income in kind consumed on the farm at farm prices. Gross farm income is shown in Table I.

Earned Income—(Item 7) and **Investment Income** (Item 16). Under the Income War Tax Act a special 4% surtax is levied on investment income in excess of \$1,500. Investment income includes any income not defined as earned income. Earned income as defined in the Act is reflected as accurately as possible in Item 7. The remaining sources of income are grouped under the heading "Investment Income"—Item 16.

Dividends—(Item 8). The dividends have been compiled from item 19 of form T.1 General, 1946, after deducting carrying charges and allowable depletion, if any. Depletion is allowable on dividends received from mining and oil producing companies at rates which vary but average out to approximately 20%. In the case of the form T.1 Special, 1946, the information was taken from Item 12E which covers both interest and dividends supplemented by details given in Item 11. If insufficient information was reported in Item 11 to permit a separation of interest income from dividend income then any amounts in doubt were entered as bond interest. Oil royalties have been treated as dividends.

Bond Interest—(Item 9). Bond interest has been taken from Items 20 and 21(c) of form T.1 General, 1946, and includes all types of interest, except bank interest and mortgage interest. In the case of the T.1 Special, the entry in item 12E was accepted after deducting any known dividends, bank interest or bond interest as reported in Item 11.

Bank Interest—(Item 10). This is taken as reported in Item 21(a) of form T.1 General or Item 11 of the T.1 Special for 1946.

Net Rental Income—(Item 11). Net rental income is gathered by taking gross rentals as reported in Item 18 of form T.1 General, 1946, and subtracting any expenses pertaining to the real estate rented as shown in Items 25 to 28. In the case of T.1 Specials the entry in Item 12(D) is taken.

Mortgage Interest—(Item 12). Mortgage interest is reported in Item 21B of the T.1 General, 1946, and in Item 11 of the T.1 Special.

Annuity Income—(Item 13). Only taxable annuity income as computed in Item 18(4) of the T.1 Special and 32(4) of the T.1 General for 1946 is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element.

Estate Income—(Item 14). Income from estates or trust funds, whether paid or accrued, is reported in Item 22 of form T.1 General for 1946. On the T.1 Special it would be declared in Item 12G.

Miscellaneous Income—(Item 15). This is taken from Item 23 of the T.1 General for 1946, or Item 12G of the T.1 Special. It includes any types of taxable income not otherwise specified. Alimony and income from patent royalties or copyrights are included here.

Charitable Donations—(Item 18). Charitable donations to a maximum of 10% of total income are an allowable deduction from income if the claim is supported with receipts. The entry is taken from item 11B(1) of form T.1 General, 1946, and 12J(1) of the T.1 Special. Religious offerings may be included under charitable donations and form a large portion of the total.

Medical Expenses—(Item 19). The Act permits a deduction from income in respect of "unusual" medical

expenses which are defined as expenses in excess of 4% of income. Thus, only the amount of expenses which exceeds 4% of income is tabulated. The entry is taken net from Item 11B(2) of form T.1 General, 1946, and Item 12J (2) of the T.1 Special. The maximum allowable deduction is \$600 for single persons and \$900 for married plus \$150 for each dependent.

Family Allowance Recovery—(Item 21). Family Allowance Benefits were commenced by the Government in July of 1945 with no alteration in the income tax structure in respect of tax allowances for children. A clause was introduced, however, calling for the recovery through the medium of income tax of a proportion of the family allowance payments. The proportion varied from zero to 100% according to the taxpayer's income. The amounts recovered are found in Item 13F of forms T.1 Special and T.1 General for 1946. The specific rates of recovery are shown later under the heading "The 1946 Tax Structure".

Total Tax Payable—(Item 22). This consists of the tax payable upon the taxable income plus Family Allowance Recovery, if any. The tax payable includes the normal tax, graduated tax and surtax, less the savings portion and an overall 16% reduction, all of which are described herein under the heading "The 1946 Tax Structure". Allowance for foreign taxes paid in respect of any portion of taxable income earned outside Canada is also deducted. The entry has been obtained from Item 13G of both the T.1 General and T.1 Special Returns for 1946.

Pension Fund Deduction—(Item 23). Tabulated under this heading is the amount deducted from wages or salary in respect of contributions to an approved superannuation or pension fund as reported in Item 12A of Form T.1 Special for 1946 or 14(a) in the T.1 General. In the tables covering non-taxable Returns the Pension Fund Deduction appears as Item 18.

NOTES ON THE SEPARATE TABLES

TABLE A—A General Statement by Provinces—The most significant of the income and income tax statistics are combined into a short statement in Table "A". The taxable and non-taxable figures are shown on both a separate and consolidated basis. This is the only Table in which the taxable and non-taxable figures are merged. The allocation of Returns by Provinces is on the basis of where the Return was filed. The only exception to this rule is in the case of Returns filed in the Ottawa District Office, which office serves parts of both Ontario and Quebec. In order to avoid undue bias, Returns filed by residents of Quebec are allocated to Quebec Province, although they are processed in a District Office located in Ontario. In Table "D" all Returns filed are allocated strictly according to the taxpayer's address with the result that the provincial totals are slightly different from those given in Tables "A", "F" and "G".

TABLE B—All Canada by Income Classes—In this table all Returns are classified according to the size of the total income (Item 17) prior to deduction of allowable charitable donations or medical expenses. It will be noted that some Returns are classified as taxable even though the income is below the minimum taxable level of \$660 for individuals. This seeming anomaly is explained in two ways—Returns filed by estates or those acting in a fiduciary capacity are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, even in the case of Returns where a personal exemption may be claimed, there is a clause in the Act (Section 10) which holds that a person's "primary" income cannot be reduced for tax purposes by a loss, or losses, in secondary or "sideline" pursuits. Any such sideline losses have, nevertheless, been recorded for statistical purposes with the result that the taxable income in these cases is higher than the statistically recorded income. In a few extreme cases Returns recorded as showing a net loss are found in the taxable section of the tables.

TABLE C—All Canada by Occupational Classes—In 1946 the classification of individual taxpayers by occupation was extended to cover as broad a field as conveniently possible. The classification is based more on the earnings status of the taxpayer than on a strict occupational basis. The method of earning the income is given preference over the type of work performed. Thus, a doctor, or lawyer, working on a salary basis is classed as an "employee" while only those engaged in practice for profit are listed in their professional capacity. The large employee class itself has been sub-divided according to whether the taxpayer is employed by a business, institution, governmental body or by another private individual. Business owners are sub-divided into sole proprietors and partners. The sole proprietor

group includes some who might preferably have been separately classified as "artisans" or own-account workers, such as carpenters, electricians, repairmen who are not themselves employers of labour and have little capital investment. Such persons are classified as sole proprietors in Table "C", and this treatment probably accounts for the large number in the class and the comparatively low average income.

TABLE D—All Canada by Locality—In Table "D" all taxpayers are classified according to the address given on their tax Return. Cities are defined by their postal area rather than by strict municipal boundaries. If a letter can be sent to the taxpayer from within the city for three cents, then the taxpayer is considered as living within the city. Coding limitations prevented the gathering of data for every city in Canada. Priority was given to the largest cities but, regardless of size, a few cities in each Province were covered. This has resulted in some comparatively small centres in the Prairies and Maritimes being included while much larger cities in Ontario were omitted. It should be pointed out that the reliability of the data on these smaller cities is more subject to statistical error as a result of the 10% sampling procedure than would be the case in the larger cities.

Where taxpayers reside outside the specifically covered cities they have been coded as to whether they reside in major urban centres (over 15,000 in population); smaller towns (between 5,000 and 15,000); semi-rural (between 2,500 and 5,000) or rural (less than 2,500).

TABLE E—All Canada by Income, Sex, Marital Status and Dependents—This table provides a distribution by income of all taxpayers according to sex, actual marital status, marital status for tax purposes and number of dependents. It provides the best available presentation of statistics for the purpose of estimating the effect of raising or lowering exemption levels. In order to keep the information in a compact form, only the numbers of taxpayers and their respective income and income tax have been included. Returns filed by estates, or by those acting in a fiduciary capacity have been classified as single with no dependents. No separate tabulation of the 170 "loss" Returns was made. Table "E" is restricted to taxable Returns only.

TABLE F—Provinces by Income Classes—In keeping with previous years, the taxpayers for each province have been distributed by income classes in Table "F". Yukon Territory has been treated separately, but taxpayers in the N.W. Territories are included in the Alberta figures. As mentioned under Table "A", the allocation of taxpayers to a Province is on the basis of the income tax District in which the Return was filed, with the exception of persons in Quebec Province filing in Ottawa, who have been credited to their own Province. Table "F" is confined to taxable Returns only.

TABLE G—Provinces by Occupational Classes—This Table is similar to those published in previous years showing taxpayers in each Province, sub-divided by Occupational Classes. The basis of Provincial allocation is the same as in tables "F" and "A". The Table is confined to taxable Returns only.

TABLE H—Income Distribution in Selected Cities—In response to many requests for a table of this kind, there is shown in Table "H" a distribution of taxpayers in a given city by \$1000 levels of income. Some of the smaller urban centres have not been included in this Table, owing to the possibility of an undue margin of error resulting from the sampling procedure. In respect of a few of the smaller centres which have been tabulated, there has been some very slight adjusting of the distribution above \$5,000 in order to smooth out obvious slight inconsistencies resulting from sampling.

TABLE I—Analysis of Gross Incomes—Canada and Provinces—This table is presented to show the amount of gross incomes received by taxpayers and to show its relation to the net incomes reported in the tax Return. In some instances, the gross income was not obtainable by the statistical clerks but in each such case, the net was extracted and identified as a 'net' in which the corresponding gross was not extracted. At the close of

the year the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross within a Province for each specific type of income with the related net income; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the missing gross. The amount of depreciation deducted from gross incomes before arriving at net incomes has been shown for each Province.

TABLE J—Occupational Classes by Income—This table distributes taxpayers in each occupational class by \$1000 levels of income. For those who may require a finer income breakdown, the Department has available the same figures sub-divided into \$100 levels of income, up to \$3,000.

TABLE K—Estimate for the 1947 Taxation Year—In keeping with previous reports, there is provided in table "K" an estimated distribution of taxpayers for the 1947 Taxation Year according to income class, marital status and dependents. This table is similar in content to table "E", which covers the 1946 Taxation Year and the estimate is mainly based on this Table but adjusted for an expansion of the gainfully occupied during 1947 of 7% plus an approximate 11% increase of earnings.

THE 1946 TAX STRUCTURE

The basic income tax rate structure which was introduced in 1942 continued in force for five years up to and including 1946. However, for the year 1946 there were three major modifications which affected the weight of the tax as computed according to the original schedules. First, the savings portion of the tax which had been dropped in July of 1944 remained uncollectible throughout 1946. Secondly, there was a flat 16% reduction of tax in effect for 1946. Finally, a portion of the Family Allowance payments was recoverable through the medium of income tax.

The Savings Portion—The savings portion of the original 1942 tax structure was imposed as a means of assuring a minimum volume of annual personal savings during the most intensive years of the war and was abandoned as of July 1, 1944. It was not a separate or individually computed tax. Consequently, in order to arrive at the net tax in force for 1946 it is necessary to present, as is done in the adjoining column, both the gross tax and the savings portion so as to permit deduction of the latter from the former. For further information on the savings portion see "Taxation Statistics—1947", pages 120 to 126.

The Sixteen Per Cent Reduction—In the Government Budget of October 12, 1945, a 16% abatement of tax was announced, effective as of October 1st, 1945. This was equivalent to a 4% reduction for the year 1945 as a whole and 16% for 1946. The reduction applied to the total of the normal tax, graduated tax and surtax after elimination of the savings portion. It did not apply to the rates of Family Allowance Recovery which, however, were themselves slightly lowered from the recovery rates prevailing for 1945.

Family Allowance Recoveries—The recovery of Family Allowance payments was a separate factor in the 1946 tax structure having been imposed for the purpose of off-setting in part the duplicate benefit for children contained in the existing tax structure. The amounts recovered are shown separately in Item 21 throughout the tables of this Section but are also included in Item 22, which represents the total tax liability. The payment of Family Allowance Benefits commenced in July of 1945. Rates of recovery through income tax were slightly higher for the 1945 period than those prevailing in 1946 as shown herewith. Beginning in 1947 the income tax exemption for children under sixteen was reduced in view of the Family Allowance Benefits and the provision for recovery of the cash payments was consequently dropped. Percentage rates of recovery for the 1946 Taxation Year varied according to income, marital status and number of children as follows:

Income Range		SINGLE		MARRIED		Income Range		SINGLE		MARRIED	
Over	but not over	1 or 2 child-ren	3 or more	1 to 3 child-ren	4 or more	Over	but not over	1 or 2 child-ren	3 or more	1 to 3 child-ren	4 or more
\$	\$	%	%	%	%	\$	\$	%	%	%	%
700	800	5	—	—	—	1,800	1,900	100	95	35	30
800	900	15	10	—	—	1,900	2,000	100	100	35	30
900	1,000	25	20	—	—	2,000	2,200	100	100	45	40
1,000	1,100	35	30	—	—	2,200	2,400	100	100	55	50
1,100	1,200	45	40	—	—	2,400	2,600	100	100	65	60
1,200	1,300	55	50	—	—	2,600	2,800	100	100	75	70
1,300	1,400	65	60	5	—	2,800	3,000	100	100	85	80
1,400	1,500	75	70	15	10	3,000	3,200	100	100	95	85
1,500	1,600	85	80	15	10	3,200	3,400	100	100	100	90
1,600	1,700	95	85	25	20	3,400	3,600	100	100	100	95
1,700	1,800	100	90	25	20	3,600	.....	100	100	100	100

SCHEDULE OF RATES - PRIOR TO ELIMINATION OF SAVINGS PORTION AND 16% ABATEMENT

Normal Tax—Applicable on entire taxable income, but tax is not to reduce remaining income below \$660 if single or \$1,200 if married.

Rates: Single status with income above \$660 but not above \$1,800—7%.

Single status with income above \$1,800 but not above \$3,000—8%.

Single status with income above \$3,000—9%.

Married status with income above \$1,200—7%.

Tax Credit—\$28 for each person wholly dependent upon the taxpayer.

Graduated Tax—Applicable on taxable income in excess of exemptions.

Exemptions—\$660 in the case of all taxpayers except trustees acting in a fiduciary capacity.

RATES:

Net Taxable Income After \$660 Exemption Below \$500	Graduated Tax Payable
\$ 500—\$ 1,000	\$ 150 + 33% on excess over \$ 500
1,000— 2,000	315 + 37% " " " 1,000
2,000— 3,500	685 + 41% " " " 2,000
3,500— 5,000	1,300 + 45% " " " 3,500
5,000— 8,000	1,975 + 50% " " " 5,000
8,000— 13,000	3,475 + 55% " " " 8,000
13,000— 20,000	6,225 + 60% " " " 13,000
20,000— 30,000	10,425 + 65% " " " 20,000
30,000— 50,000	16,925 + 70% " " " 30,000
50,000— 70,000	30,925 + 75% " " " 50,000
70,000— 100,000	45,925 + 80% " " " 70,000
Over \$100,000	69,925 + 85% " " " 100,000

Tax Credits: \$150 for status as a married person.

\$ 80 for each person wholly dependent upon the taxpayer excluding any dependent which qualifies the taxpayer for married status.

20% of the amount expended in support of a partial dependent up to a maximum expenditure of \$400.

Surtax—Applicable on investment income in excess of \$1,500.
Rate 4%

The Savings Portion

Having determined the total tax as above, the savings portion is then the **smallest** of the following three quantities:

For Single Taxpayers

1. Half the total tax
or

2. 8% of taxable income plus 1% for each full dependent
or

3. \$800 plus \$100 for each full dependent

For Married Taxpayers

Half the total tax
or

10% of taxable income plus 1% for each full dependent
or

\$1,000 plus \$100 for each full dependent

TABLE A
1946 TAXATION YEAR—CANADA AND PROVINCES
GENERAL STATEMENT OF ALL RETURNS TABULATED

Province	Number of Returns	Wages And Salaries	Other Earned Income	Investment Income	Total Income	Medical Expenses And Charitable Donations	Taxable Income	Family Allowance Recovery	Total Tax
TAXABLE RETURNS									
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Prince Edward Island	5,401	7,726	2,352	812	10,890	323	10,567	115	1,352
Nova Scotia	90,499	145,843	20,756	9,201	175,800	2,684	173,116	1,765	21,053
New Brunswick	58,764	92,167	15,793	6,140	114,100	2,033	112,067	954	13,775
Quebec	565,882	969,267	136,075	71,597	1,176,939	34,587	1,142,352	10,057	158,206
Ontario	1,003,607	1,684,669	263,028	127,329	2,075,026	33,765	2,041,261	14,054	291,510
Manitoba	139,921	221,385	45,733	11,769	278,887	4,248	274,639	2,008	36,182
Saskatchewan	94,666	117,145	56,154	8,265	181,564	2,616	178,948	1,551	21,456
Alberta	130,540	191,910	58,155	12,257	262,322	3,584	258,738	2,146	33,408
British Columbia	262,511	416,900	84,844	29,799	531,543	5,714	525,829	3,597	70,175
Yukon	1,331	2,900	376	49	3,325	9	3,316	8	594
Canada	2,353,122	3,849,912	683,266	277,218	4,810,396	89,563	4,720,833	36,255	647,711
NON-TAXABLE RETURNS									
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Prince Edward Island	3,160	1,509	430	130	2,069	—	—	—	—
Nova Scotia	40,390	22,335	1,910	718	24,963	—	—	—	—
New Brunswick	29,510	15,801	1,535	478	17,814	—	—	—	—
Quebec	191,180	106,769	11,449	3,961	122,179	—	—	—	—
Ontario	280,280	154,072	17,042	8,456	179,570	—	—	—	—
Manitoba	62,440	24,451	11,549	1,597	37,597	—	—	—	—
Saskatchewan	53,370	15,308	13,603	1,736	30,647	—	—	—	—
Alberta	62,230	22,225	13,744	1,550	37,519	—	—	—	—
British Columbia	86,150	41,865	7,748	3,450	53,063	—	—	—	—
Yukon	200	99	14	—	113	—	—	—	—
Canada	808,910	404,434	79,024	22,076	505,534	—	—	—	—
ALL RETURNS									
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Prince Edward Island	8,561	9,235	2,782	942	12,959	323	10,567	115	1,352
Nova Scotia	130,889	168,178	22,666	9,919	200,763	2,684	173,116	1,765	21,053
New Brunswick	88,274	107,968	17,328	6,618	131,914	2,033	112,067	954	13,775
Quebec	757,062	1,076,036	147,524	75,558	1,299,118	34,587	1,142,352	10,057	158,206
Ontario	1,283,887	1,838,741	280,070	135,785	2,254,596	33,765	2,041,261	14,054	291,510
Manitoba	202,361	245,836	57,282	13,366	316,484	4,248	274,639	2,008	36,182
Saskatchewan	148,036	132,453	69,757	10,001	212,211	2,616	178,948	1,551	21,456
Alberta	192,770	214,135	71,899	13,807	299,841	3,584	258,738	2,146	33,408
British Columbia	348,661	458,765	92,592	33,249	584,606	5,714	525,829	3,597	70,175
Yukon	1,531	2,999	390	49	3,438	9	3,316	8	594
Canada	3,162,032	4,254,346	762,290	299,294	5,315,930	89,563	4,720,833	36,255	647,711

TABLE B
1946 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

		Net Loss	Under \$1,000					
			Under \$100	\$100 to \$200	\$200 to \$300	\$300 to \$400	\$400 to \$500	\$500 to \$600
1	Number of Taxable Returns.....	170	240	150	170	140	100	190
	Sources of Income							
2	*Wages and Salaries.....	\$ 218	\$ 60	\$ 41	\$ 14	\$ 30	\$ 42	\$ 151
3	Business Profits.....	533	27	—	16	30	4	11
4	Professional Income.....	—	—	34	—	20	4	—
5	Commission Income.....	6	—	—	—	—	—	—
6	Farm Income.....	197	37	64	27	59	15	50
7	Total—Earned Income.....	506	4	11	3	21	35	90
8	Dividends.....	86	1	2	2	4	—	—
9	Bond Interest.....	53	2	—	14	3	—	5
10	Bank Interest.....	2	—	—	1	—	—	1
11	Net Rental Income.....	20	1	—	—	4	2	24
12	Mortgage Interest.....	2	6	—	—	—	—	1
13	Annuity Income.....	—	—	—	—	—	—	—
14	Estate Income.....	—	8	8	18	19	8	31
15	Miscellaneous Income.....	3	—	3	2	—	—	—
16	Total—Investment Income.....	166	16	13	37	30	6	14
17	Total Income	340	12	24	40	51	41	104
	Less: Allowable Deductions							
18	Charitable Donations.....	30	1	—	—	1	1	—
19	Medical Expenses.....	5	—	—	—	—	—	—
20	Taxable Income	375	11	24	40	50	40	104
21	Family Allowance Recovery.....	1	—	—	—	—	—	—
22	Total Tax Payable	30	5	15	17	16	8	17
23	*After Pension Fund Deductions of.....	—	1	1	—	—	—	2
1	Number of Non-Taxable Returns.....	14,560	25,930	50,710	63,760	74,500	86,170	98,900
	Sources of Income							
2	*Wages and Salaries.....	\$ 511	\$ 1,479	\$ 6,777	\$ 14,154	\$ 22,590	\$ 33,408	\$ 45,805
3	Business Profits.....	4,698	15	164	300	717	1,175	2,243
4	Professional Income.....	32	1	8	65	75	129	196
5	Commission Income.....	19	12	7	23	63	69	184
6	Farm Income.....	7,907	2	267	796	1,504	2,438	3,575
7	Total—Earned Income.....	12,043	1,479	7,223	15,338	24,949	37,219	52,003
8	Dividends.....	255	28	63	138	179	263	467
9	Bond Interest.....	216	44	126	180	303	413	616
10	Bank Interest.....	35	22	31	37	50	84	112
11	Net Rental Income.....	247	8	89	156	371	512	791
12	Mortgage Interest.....	56	14	35	37	83	90	128
13	Annuity Income.....	6	2	14	24	62	71	113
14	Estate Income.....	10	3	83	39	56	91	154
15	Miscellaneous Income.....	10	2	13	26	30	33	63
16	Total—Investment Income.....	341	123	454	637	1,134	1,557	2,444
17	Total Income	11,702	1,602	7,677	15,975	26,083	38,776	54,447
18	*After Pension Fund Deductions of.....	1	5	2	13	25	52	60

Bold Italic Figures Denote Net Loss

TABLE B—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

Under \$1,000 (cont'd.)					\$1,000 to \$2,000							
\$600 to \$700	\$700 to \$800	\$800 to \$900	\$900 to \$1,000	Total under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300	\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700	
29,460	91,400	98,770	102,090	322,710	97,280	86,230	131,730	144,290	143,190	147,090	138,620	1
\$ 18,386	\$ 63,767	\$ 78,598	\$ 91,220	\$ 252,309	\$ 96,180	\$ 93,105	\$ 148,391	\$ 174,368	\$ 187,401	\$ 206,221	\$ 209,175	2
557	1,460	1,564	1,573	5,166	1,665	1,795	7,778	9,256	9,531	10,864	9,020	3
117	303	348	453	1,279	468	454	523	683	522	683	557	4
51	188	195	183	617	227	164	789	1,090	1,240	1,284	1,168	5
353	722	730	668	2,221	658	611	3,313	4,341	4,128	4,276	4,102	6
19,464	66,440	81,435	94,097	261,592	99,198	96,129	160,794	189,738	202,822	223,328	224,022	7
93	455	521	635	1,713	729	703	833	1,008	877	940	864	8
177	641	810	776	2,428	876	724	913	1,196	1,212	1,019	1,293	9
31	92	113	81	319	87	77	128	179	201	148	173	10
126	421	463	578	1,565	399	548	929	1,121	1,172	1,163	1,064	11
27	163	163	161	521	122	205	243	343	444	373	314	12
13	75	78	76	242	83	82	122	123	79	79	98	13
85	275	272	414	1,138	480	504	655	636	563	721	560	14
19	53	61	60	198	57	54	175	227	202	135	124	15
571	2,175	2,481	2,781	8,124	2,833	2,897	3,998	4,833	4,750	4,578	4,490	16
20,035	68,615	83,916	96,878	269,716	102,031	99,026	164,792	194,571	207,572	227,906	228,512	17
29	515	747	873	2,167	988	1,015	1,207	1,907	2,104	2,330	2,387	18
4	134	306	416	860	427	407	534	814	1,230	1,366	1,570	19
20,002	67,966	82,863	95,589	266,689	100,616	97,604	163,051	191,850	204,238	224,210	224,555	20
—	—	13	19	32	30	32	63	182	638	936	1,445	21
166	2,090	4,391	6,219	12,944	8,003	9,013	10,426	12,566	14,037	15,852	16,936	22
42	139	189	261	635	384	485	802	972	1,126	1,426	1,570	23
90,600	39,570	41,410	49,060	620,610	58,020	74,150	22,090	10,250	3,840	5,390	—	1
\$ 46,966	\$ 21,698	\$ 26,452	\$ 34,799	\$ 254,128	\$ 45,061	\$ 63,300	\$ 19,797	\$ 10,589	\$ 4,493	\$ 6,555	—	2
2,918	2,014	2,651	4,009	16,176	6,233	10,289	2,728	1,495	403	1,625	—	3
325	97	101	113	1,110	202	404	102	38	—	68	—	4
322	251	282	387	1,600	578	1,206	465	46	33	102	—	5
4,284	3,914	4,346	5,479	26,605	6,708	7,396	3,010	1,252	437	1,267	—	6
54,815	27,974	33,832	44,787	299,619	58,782	82,595	26,102	13,420	5,366	9,617	—	7
586	273	212	179	2,388	323	365	216	60	14	344	—	8
883	470	310	470	3,815	526	667	245	73	39	83	—	9
122	62	60	63	643	84	116	38	17	5	11	—	10
990	571	482	676	4,646	888	1,044	418	139	72	147	—	11
210	119	72	195	983	130	238	108	45	21	25	—	12
133	32	40	54	545	50	80	62	25	3	6	—	13
178	72	107	113	896	98	97	75	19	9	86	—	14
69	85	83	42	446	80	132	31	1	2	16	—	15
3,171	1,684	1,366	1,792	14,362	2,179	2,739	1,193	379	165	718	—	16
57,986	29,658	35,198	46,579	313,981	60,961	85,334	27,295	13,799	5,531	10,335	—	17
71	48	64	111	451	163	270	116	64	40	73	—	18

Bold Italic Figures Denote Net Loss

TABLE B—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

		\$1,000 to \$2,000 (cont'd.)				\$2,000 to \$3,000		
		\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	Total \$1,000 to \$2,000	\$2,000 to \$2,100	\$2,100 to \$2,200	\$2,200 to \$2,300
1	Number of Taxable Returns.....	126,990	120,830	107,520	1,243,770	98,040	87,070	72,330
	Sources of Income							
2	*Wages and Salaries.....	\$ 202,445	\$ 203,606	\$ 190,570	\$1,711,462	\$ 182,042	\$ 170,187	\$ 147,123
3	Business Profits.....	9,740	9,403	9,061	78,113	9,482	8,683	7,731
4	Professional Income.....	603	685	723	5,901	680	622	538
5	Commission Income.....	1,257	1,333	1,618	10,170	1,401	1,244	1,513
6	Farm Income.....	3,604	4,025	3,171	32,229	3,323	2,380	2,196
7	Total—Earned Income.....	217,649	219,052	205,143	1,837,875	196,928	183,116	159,101
8	Dividends.....	899	950	1,011	8,814	873	836	753
9	Bond Interest.....	1,012	1,066	1,127	10,438	989	1,118	863
10	Bank Interest.....	180	131	196	1,500	160	135	116
11	Net Rental Income.....	1,141	1,026	885	9,448	865	880	908
12	Mortgage Interest.....	386	288	289	3,007	305	256	267
13	Annuity Income.....	104	133	82	985	91	58	56
14	Estate Income.....	588	444	615	5,766	542	471	349
15	Miscellaneous Income.....	109	192	163	1,438	88	112	130
16	Total—Investment Income.....	4,419	4,230	4,368	41,396	3,913	3,866	3,442
17	Total Income	222,068	223,282	209,511	1,879,271	200,841	186,982	162,543
	Less: Allowable Deductions							
18	Charitable Donations.....	2,285	2,466	2,281	18,970	2,353	2,173	1,808
19	Medical Expenses.....	1,496	1,599	1,493	10,936	1,431	1,347	1,159
20	Taxable Income	218,287	219,217	205,737	1,849,365	197,057	183,462	159,576
21	Family Allowance Recovery.....	1,656	2,122	2,208	9,312	2,540	2,448	2,400
22	Total Tax Payable	16,988	18,544	18,136	140,501	18,502	18,348	16,813
23	*After Pension Fund Deductions of.....	1,736	1,851	2,075	12,427	2,246	2,142	1,843
1	Number of Non-Taxable Returns.....	—	—	—	173,740			
	Sources of Income							
2	*Wages and Salaries.....	—	—	—	\$ 149,795			
3	Business Profits.....	—	—	—	22,773			
4	Professional Income.....	—	—	—	814			
5	Commission Income.....	—	—	—	2,430			
6	Farm Income.....	—	—	—	20,070			
7	Total—Earned Income.....	—	—	—	195,882			
8	Dividends.....	—	—	—	1,322			
9	Bond Interest.....	—	—	—	1,633			
10	Bank Interest.....	—	—	—	271			
11	Net Rental Income.....	—	—	—	2,708			
12	Mortgage Interest.....	—	—	—	567			
13	Annuity Income.....	—	—	—	226			
14	Estate Income.....	—	—	—	384			
15	Miscellaneous Income.....	—	—	—	262			
16	Total—Investment Income.....	—	—	—	7,373			
17	Total Income	—	—	—	203,255			
18	*After Pension Fund Deductions of.....	—	—	—	726			

Bold Italic Figures Denote Net Loss

TABLE B—(Cont'd.)
1946 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

\$2,000 to \$3,000 (cont'd.)								\$3,000 to \$4,000			
\$2,300 to \$2,400	\$2,400 to \$2,500	\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	Total \$2,000 to \$3,000	\$3,000 to \$3,500	\$3,500 to \$4,000	Total \$3,000 to \$4,000	
61,580	52,760	43,170	36,990	32,430	26,880	2,480	535,730	79,660	44,620	124,280	1
\$ 128,456	\$ 113,444	\$ 93,910	\$ 82,872	\$ 75,793	\$ 62,360	\$ 58,027	\$1,114,214	\$ 200,697	\$ 119,397	\$ 320,094	2
8,196	7,758	8,014	7,889	6,713	6,516	6,378	77,360	29,036	23,335	52,371	3
558	634	895	563	666	820	866	6,842	4,360	4,201	8,561	4
1,581	1,561	1,717	1,697	1,459	1,451	1,677	15,301	5,891	5,172	11,063	5
2,307	2,038	2,204	1,772	1,686	2,341	2,036	22,283	4,287	3,379	7,666	6
141,098	125,435	106,740	94,793	86,317	73,488	68,984	1,236,000	244,271	155,484	399,755	7
814	1,013	725	822	811	775	819	8,241	3,236	2,862	6,098	8
735	854	726	714	771	592	651	8,013	2,938	2,353	5,291	9
131	127	127	105	83	104	110	1,198	407	341	748	10
860	763	649	694	458	703	706	7,486	2,277	1,950	4,227	11
220	265	252	202	190	172	179	2,308	800	860	1,660	12
38	57	33	61	68	49	36	547	168	72	240	13
563	489	526	541	336	588	633	5,038	2,076	2,018	4,094	14
117	82	205	84	58	77	71	1,024	308	266	574	15
3,478	3,650	3,243	3,223	2,775	3,060	3,205	33,855	12,210	10,722	22,932	16
144,576	129,085	109,983	98,016	89,092	76,548	72,189	1,269,855	256,481	166,206	422,687	17
1,703	1,484	1,332	1,207	1,082	936	950	15,028	3,502	2,294	5,796	18
970	871	808	725	666	591	499	9,067	2,013	1,254	3,267	19
141,903	126,730	107,843	96,084	87,344	75,021	70,740	1,245,760	250,966	162,658	413,624	20
2,185	2,003	1,804	1,644	1,458	1,232	1,050	18,764	3,473	1,548	5,021	21
15,718	14,756	12,838	12,091	11,486	10,226	9,938	140,716	38,063	27,531	65,594	22
1,563	1,451	1,297	1,120	1,076	883	893	14,514	3,746	1,898	5,644	23
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Non-Taxable Status Not Carried Above \$1,500 Level

Bold Italic Figures Denote Net Loss

TABLE B—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

		\$4,000 to \$5,000			\$5,000 to \$10,000			
		\$4,000 to \$4,500	\$4,500 to \$5,000	Total \$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000
1	Number of Taxable Returns.....	27,520	18,520	46,040	24,330	14,490	9,970	5,960
	Sources of Income							
2	*Wages and Salaries.....	\$ 74,491	\$ 52,140	\$ 126,631	\$ 72,968	\$ 45,542	\$ 35,812	\$ 21,064
3	Business Profits.....	21,734	17,474	39,208	28,811	22,747	17,030	11,863
4	Professional Income.....	3,365	3,537	6,902	7,472	7,243	5,845	6,268
5	Commission Income.....	4,790	3,648	8,438	5,954	3,751	3,841	2,696
6	Farm Income.....	2,838	2,725	5,563	3,573	2,080	1,115	1,040
7	Total—Earned Income.....	107,218	79,524	186,742	118,778	81,363	63,643	42,931
8	Dividends.....	2,507	2,717	5,224	4,363	3,827	3,642	2,775
9	Bond Interest.....	1,896	1,616	3,512	2,667	1,951	1,953	1,104
10	Bank Interest.....	273	228	501	323	214	218	154
11	Net Rental Income.....	1,206	1,337	2,543	2,372	2,049	1,525	1,172
12	Mortgage Interest.....	580	321	901	784	490	532	473
13	Annuity Income.....	67	37	104	117	126	82	22
14	Estate Income.....	2,233	1,651	3,884	2,720	3,028	2,634	1,601
15	Miscellaneous Income.....	195	153	348	244	277	350	134
16	Total—Investment Income.....	8,957	8,060	17,017	13,590	11,962	10,936	7,435
17	Total Income	116,175	87,584	203,759	132,368	93,325	74,579	50,366
	Less: Allowable Deductions							
18	Charitable Donations.....	1,804	1,343	3,147	2,169	1,631	1,361	977
19	Medical Expenses.....	674	522	1,196	847	497	396	214
20	Taxable Income	113,697	85,719	199,416	129,352	91,197	72,822	49,175
21	Family Allowance Recovery.....	933	557	1,490	594	330	222	130
22	Total Tax Payable	21,047	17,335	38,382	28,358	22,233	19,168	13,538
23	*After Pension Fund Deductions of.....	1,101	800	1,901	1,022	709	467	295
1	Number of Non-Taxable Returns.....							
	Sources of Income							
2	*Wages and Salaries.....							
3	Business Profits.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Total—Earned Income.....							
8	Dividends.....							
9	Bond Interest.....							
10	Bank Interest.....							
11	Net Rental Income.....							
12	Mortgage Interest.....							
13	Annuity Income.....							
14	Estate Income.....							
15	Miscellaneous Income.....							
16	Total—Investment Income.....							
17	Total Income							
18	*After Pension Fund Deductions of.....							

Non-Taxable Status Not Carried Above \$1,500 Level

Bold Italic Figures Denote Net Loss

TABLE B—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

\$5,000 to \$10,000 (con.)		\$10,000 to \$25,000				Over \$25,000				Grand Total	
\$9,000 to \$10,000	Total \$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	Total \$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	Over \$100,000	Total over \$25,000		
5,210	59,960	11,970	4,040	1,970	17,980	1,942	449	91	2,482	2,353,122	1
\$ 21,659	\$ 197,045	\$ 55,997	\$ 25,604	\$ 14,409	\$ 96,010	\$ 21,046	\$ 8,022	\$ 2,861	\$ 31,929	\$3,849,912	2
10,745	91,196	35,556	19,705	10,359	65,620	14,035	4,969	618	19,622	428,123	3
5,504	32,332	16,973	7,740	5,202	29,915	7,124	1,430	279	8,833	100,565	4
2,727	18,969	5,837	1,672	1,677	9,186	1,246	393	169	1,808	75,558	5
537	8,345	781	386	155	1,012	40	54	8	102	79,020	6
41,172	347,887	115,144	55,107	31,492	201,743	43,411	14,760	3,919	62,090	4,533,178	7
2,857	17,464	12,042	6,388	5,402	23,832	10,399	7,554	6,806	24,759	96,231	8
1,444	9,119	4,449	2,599	1,691	8,739	3,238	2,028	1,065	6,331	53,924	9
150	1,059	471	284	122	877	300	192	78	570	6,774	10
1,144	8,262	2,739	1,073	601	4,413	874	206	43	1,123	39,087	11
426	2,705	849	413	363	1,625	352	129	24	505	13,234	12
20	367	153	30	258	441	53	29	53	135	3,061	13
2,007	11,990	6,915	3,094	3,379	13,388	5,774	4,776	2,791	13,341	58,639	14
97	1,102	384	98	549	1,031	277	215	58	550	6,268	15
8,145	52,068	28,002	13,979	12,365	54,346	21,267	15,129	10,918	47,314	277,218	16
49,317	399,955	143,146	69,086	43,857	256,089	64,678	29,889	14,837	109,404	4,810,396	17
942	7,080	3,475	1,153	728	5,356	1,729	1,158	939	3,826	61,400	18
156	2,110	415	132	97	644	69	8	1	78	28,163	19
48,219	390,765	139,256	67,801	43,032	250,089	62,880	28,723	13,897	105,500	4,720,833	20
87	1,363	187	47	22	256	14	2	—	16	36,255	21
14,223	97,520	47,347	27,230	18,891	93,468	31,954	16,983	9,619	58,556	647,711	22
281	2,774	605	189	120	914	135	37	13	185	38,994	23
										808,910	1
										\$ 404,434	2
										34,251	3
										1,956	4
										4,049	5
										38,768	6
										483,458	7
										3,965	8
										5,664	9
										949	10
										7,107	11
										1,606	12
										777	13
										1,290	14
										718	15
										22,076	16
										505,534	17
										1,178	18

Non-Taxable Status Not Carried Above \$1,500 Level

Bold Italic Figures Denote Net Loss

TABLE C

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes

(All money figures in thousands of dollars)

		Primary Producers					Professionals		
		Farmers†	Forestry Opera- tors	Fishermen	Hunters, Trappers and Guides	Total Primary Pro- ducers	Medical Doctors and Surgeons	Dentists	Lawyers
1	Number of Taxable Returns.....	40,387	930	4,320	150	45,787	6,343	2,993	3,792
	Sources of Income								
2	*Wages and Salaries.....	\$ 1,694	\$ 187	\$ 891	\$ 28	\$ 2,800	\$ 2,156	\$ 338	\$ 1,179
3	Business Profits.....	359	2,755	9,240	190	12,544	85	50	40
4	Professional Income.....	214	—	—	—	214	41,509	14,575	21,376
5	Commission Income.....	134	4	—	—	138	99	5	59
6	Farm Income.....	78,989	15	2	—	78,972	42	132	38
7	Total—Earned Income.....	81,390	2,931	10,129	218	94,668	43,891	15,100	22,692
8	Dividends.....	666	13	6	—	685	1,430	284	710
9	Bond Interest.....	1,818	20	17	—	1,855	1,253	239	412
10	Bank Interest.....	291	1	15	—	307	151	32	48
11	Net Rental Income.....	679	30	9	4	722	324	95	239
12	Mortgage Interest.....	431	6	—	—	437	145	35	268
13	Annuity Income.....	34	—	—	—	34	17	28	9
14	Estate Income.....	153	—	—	—	153	97	15	244
15	Miscellaneous Income.....	69	13	4	—	86	51	2	134
16	Total—Investment Income.....	4,141	83	51	4	4,279	3,468	730	2,064
17	Total Income	85,531	3,014	10,180	222	98,947	47,359	15,830	24,756
	Less: Allowable Deductions								
18	Charitable Donations.....	1,356	21	26	—	1,403	1,184	331	567
19	Medical Expenses.....	629	18	44	1	692	94	68	122
20	Taxable Income	83,546	2,975	10,110	221	96,852	46,081	15,431	24,067
21	Family Allowance Recovery.....	880	35	100	—	1,015	153	73	69
22	Total Tax Payable	9,843	590	1,475	19	11,927	14,122	3,581	7,510
23	*After Pension Fund Deductions of.....	4	—	—	—	4	22	—	—
1	Number of Non-Taxable Returns.....	77,260	590	2,740	260	80,850	450	170	280
	Sources of Income								
2	*Wages and Salaries.....	\$ 1,395	\$ 21	\$ 227	\$ 24	\$ 1,667	\$ 21	\$ 20	\$ 9
3	Business Profits.....	105	359	1,455	129	2,048	—	—	15
4	Professional Income.....	2	—	3	8	13	347	91	209
5	Commission Income.....	51	—	—	—	51	—	—	—
6	Farm Income.....	40,401	34	17	4	40,380	—	—	17
7	Total—Earned Income.....	41,954	346	1,702	157	44,159	368	111	216
8	Dividends.....	221	—	—	—	221	19	5	21
9	Bond Interest.....	696	3	4	2	705	13	4	2
10	Bank Interest.....	112	1	1	—	114	1	—	1
11	Net Rental Income.....	257	7	11	—	275	3	—	222
12	Mortgage Interest.....	109	1	—	—	110	1	—	6
13	Annuity Income.....	17	—	—	—	17	—	—	—
14	Estate Income.....	107	—	4	—	111	2	4	—
15	Miscellaneous Income.....	42	—	—	—	42	—	—	—
16	Total—Investment Income.....	1,561	12	20	2	1,595	39	13	192
17	Total Income	43,515	358	1,722	159	45,754	407	124	24
18	*After Pension Fund Deductions of.....	—	—	—	—	—	—	—	—

Bold Italic Figures Denote Net Loss

(†) In addition to the farmers' returns tabulated herein, there was a substantial number received too late for inclusion.

TABLE C—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes

(All money figures in thousands of dollars)

Professionals (cont'd.)							Employees					
Engineers and Architects	Authors and Writers	Entertainers	Osteopaths, Chiropractors, etc.	Nurses	Other Professionals	Total Professionals	Agricultural Enterprises	Business Enterprises	Institutions	Educational Institutions	British and Foreign Governments	
1,125	172	920	620	2,760	1,751	20,476	3,110	1,719,924	44,630	59,560	1,780	1
\$ 516	\$ 24	\$ 221	\$ 29	\$ 359	\$ 500	\$ 5,322	\$ 3,539	\$3,173,527	\$ 64,584	\$ 105,789	\$ 3,738	2
306	—	1	20	9	47	558	17	7,035	21	58	—	3
5,617	459	1,853	1,864	2,722	5,110	95,085	—	1,440	446	261	1	4
—	—	11	26	—	22	222	—	5,892	26	29	—	5
—	—	—	61	7	5	163	94	223	25	2	—	6
6,439	483	2,086	1,878	3,097	5,684	101,350	3,650	3,187,671	65,102	106,139	3,739	7
152	12	20	14	26	208	2,856	5	20,815	313	709	17	8
72	4	35	7	43	133	2,198	29	9,653	470	1,066	6	9
13	—	2	3	4	25	278	7	1,952	76	119	1	10
23	3	6	12	24	40	766	34	7,014	184	299	5	11
5	—	—	1	7	78	539	—	1,713	52	92	—	12
4	—	1	—	3	9	71	—	558	54	55	—	13
22	—	16	12	7	7	420	48	2,658	134	215	8	14
2	35	—	—	26	18	268	1	1,443	74	189	2	15
293	54	80	49	140	518	7,396	124	45,806	1,357	2,744	29	16
6,732	537	2,166	1,927	3,237	6,202	108,746	3,774	3,233,477	66,459	108,883	3,768	17
108	7	16	52	38	158	2,461	12	33,671	1,247	1,666	20	18
22	1	11	3	21	53	395	10	17,977	354	683	21	19
6,602	529	2,139	1,872	3,178	5,991	105,890	3,752	3,181,829	64,858	106,534	3,727	20
28	—	7	6	—	33	369	17	26,858	262	575	22	21
1,896	105	317	332	310	1,341	29,514	297	370,146	6,491	13,644	513	22
8	1	4	—	1	3	39	10	22,747	651	3,631	21	23
80	70	300	150	1,230	390	3,120	4,570	541,290	14,860	11,280	320	1
\$ 12	\$ 1	\$ 8	\$ 5	\$ 83	\$ 18	\$ 177	\$ 2,862	\$ 333,126	\$ 8,836	\$ 7,033	\$ 197	2
—	—	7	—	—	25	47	6	571	3	9	—	3
43	32	188	109	609	206	1,834	—	38	20	2	—	4
—	—	—	—	—	14	14	—	250	4	1	—	5
—	—	—	1	—	—	16	31	84	9	34	3	6
55	33	203	115	692	263	2,056	2,837	333,901	8,854	7,011	200	7
—	—	1	1	4	1	52	7	245	15	10	—	8
1	1	4	3	8	2	38	22	494	44	28	3	9
—	—	2	1	—	—	5	2	129	6	3	—	10
—	—	1	—	2	—	216	2	531	16	16	—	11
—	—	—	—	—	1	8	7	84	2	6	—	12
—	—	—	—	—	—	—	—	59	2	—	—	13
3	—	—	—	2	—	11	5	54	9	1	—	14
—	—	—	—	—	1	1	2	122	2	—	—	15
4	1	8	5	16	5	101	47	1,718	96	64	4	16
59	34	211	120	708	268	1,955	2,884	335,619	8,950	7,075	204	17
—	—	—	—	—	—	—	8	447	41	153	—	18

Bold Italic Figures Denote Net Loss

TABLE C—(Cont'd.)
1946 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes**

(All money figures in thousands of dollars)

		Employees (cont'd.)						Total Employees
		Dominion Govern- ment	Provincial Govern- ments	Municipal and Smaller Govern- ments	Employees of Private Indivi- duals	Armed Services	Unclassi- fied	
1	Number of Taxable Returns.....	116,657	50,041	56,760	4,470	10,390	1,770	2,069,092
	Sources of Income							
2	*Wages and Salaries.....	\$ 207,892	\$ 90,119	\$ 105,996	\$ 5,208	\$ 28,233	\$ 2,452	\$3,791,077
3	Business Profits.....	288	70	118	12	9	21	7,631
4	Professional Income.....	428	241	179	3	189	—	3,188
5	Commission Income.....	564	77	139	—	38	61	6,826
6	Farm Income.....	64	7	14	6	—	4	21
7	Total—Earned Income.....	209,236	90,500	106,446	5,229	28,451	2,538	3,808,701
8	Dividends.....	774	416	247	47	89	10	23,442
9	Bond Interest.....	856	479	430	65	149	13	13,216
10	Bank Interest.....	131	63	61	12	21	—	2,443
11	Net Rental Income.....	512	231	250	23	38	2	8,582
12	Mortgage Interest.....	147	70	47	9	6	—	2,136
13	Annuity Income.....	71	26	38	—	—	—	802
14	Estate Income.....	262	105	50	11	89	14	3,594
15	Miscellaneous Income.....	199	47	28	6	17	55	2,061
16	Total—Investment Income.....	2,952	1,437	1,151	173	409	94	56,276
17	Total Income	212,188	91,937	107,597	5,402	28,860	2,632	3,864,977
	Less: Allowable Deductions							
18	Charitable Donations.....	2,746	1,648	1,321	74	171	36	42,612
19	Medical Expenses.....	1,416	684	694	39	141	10	22,029
20	Taxable Income	208,026	89,605	105,582	5,289	28,548	2,586	3,800,336
21	Family Allowance Recovery.....	1,388	691	931	13	289	24	31,070
22	Total Tax Payable	22,857	9,416	9,965	374	3,204	224	437,131
23	*After Pension Fund Deductions of.....	4,328	3,061	3,140	1	528	10	38,128
1	Number of Non-Taxable Returns.....	29,600	14,950	10,360	3,460	3,090	950	634,730
	Sources of Income							
2	*Wages and Salaries.....	\$ 19,420	\$ 9,289	\$ 7,505	\$ 1,969	\$ 3,065	\$ 577	\$ 393,879
3	Business Profits.....	57	57	16	21	1	15	726
4	Professional Income.....	8	6	2	—	—	—	76
5	Commission Income.....	95	3	17	—	—	—	370
6	Farm Income.....	77	43	15	6	—	—	266
7	Total—Earned Income.....	19,503	9,312	7,555	1,984	3,066	562	394,785
8	Dividends.....	29	10	7	5	5	—	333
9	Bond Interest.....	50	17	35	10	17	—	720
10	Bank Interest.....	10	5	3	6	4	—	169
11	Net Rental Income.....	30	20	22	18	10	—	665
12	Mortgage Interest.....	4	4	—	3	1	—	111
13	Annuity Income.....	—	1	4	—	—	—	66
14	Estate Income.....	6	5	—	2	5	—	87
15	Miscellaneous Income.....	6	2	4	1	—	2	141
16	Total—Investment Income.....	135	64	75	45	42	2	2,292
17	Total Income	19,638	9,376	7,630	2,029	3,108	564	397,077
18	*After Pension Fund Deductions of.....	174	141	56	3	88	—	1,111

Bold Italic Figures Denote Net Loss

TABLE C—(Cont'd.)
1946 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes
(All money figures in thousands of dollars)

Salesmen	Business Proprietors			Financial			Estates	Unclassi- fied	Grand Total	
	Sole Proprietors	Partners in Business	Total Business Proprietors	Investment Income Pre- dominates	Pension Income Pre- dominates	Total Financial				
21,090	92,605	38,369	130,974	52,607	10,953	63,560	950	1,193	2,353,122	1
\$ 3,683	\$ 6,431	\$ 4,887	\$ 11,318	\$ 16,894	\$ 17,033	\$ 33,927	\$ 23	\$ 1,762	\$ 3,849,912	2
546	276,627	128,122	404,749	1,774	16	1,790	90	215	428,123	3
317	308	294	602	1,092	24	1,116	33	10	100,565	4
66,929	638	195	833	560	37	597	13	—	75,558	5
19	127	99	226	416	28	388	—	49	79,020	6
71,494	284,131	133,597	417,728	19,904	17,138	37,042	159	2,036	4,533,178	7
670	2,460	1,351	3,811	63,296	1,048	64,344	149	274	96,231	8
326	3,248	1,237	4,485	30,683	998	31,681	34	129	53,924	9
95	553	190	743	2,762	140	2,902	1	5	6,774	10
179	4,760	1,925	6,685	21,798	285	22,083	23	47	39,087	11
159	889	322	1,211	8,502	158	8,660	4	88	13,234	12
18	60	16	76	1,938	121	2,059	—	1	3,061	13
114	386	260	646	52,465	136	52,601	1,065	46	58,639	14
73	267	176	443	3,125	78	3,203	2	132	6,268	15
1,634	12,623	5,477	18,100	184,569	2,964	187,533	1,278	722	277,218	16
73,128	296,754	139,074	435,828	204,473	20,102	224,575	1,437	2,758	4,810,396	17
1,257	4,544	1,800	6,344	6,729	542	7,271	2	50	61,400	18
589	1,651	679	2,330	1,766	303	2,069	1	58	28,163	19
71,282	290,559	136,595	427,154	195,978	19,257	215,235	1,434	2,650	4,720,833	20
541	2,219	872	3,091	146	15	161	—	8	36,255	21
14,169	56,405	30,981	87,386	64,031	2,521	66,552	546	486	647,711	22
516	79	26	105	79	105	184	—	18	38,994	23
4,360	37,460	9,860	47,320	29,010	7,380	36,390	50	2,090	808,910	1
\$ 199	\$ 1,078	\$ 251	\$ 1,329	\$ 817	\$ 5,495	\$ 6,312	\$ —	\$ 871	\$ 404,434	2
31	25,315	6,191	31,506	201	6	195	10	98	34,251	3
11	7	—	7	13	—	13	—	2	1,956	4
3,459	37	24	61	75	2	77	—	17	4,049	5
13	408	49	457	822	53	875	—	15	38,768	6
3,687	26,029	6,417	32,446	118	5,450	5,332	10	1,003	483,458	7
18	136	12	148	3,046	106	3,152	—	41	3,965	8
31	215	43	258	3,656	211	3,867	—	45	5,664	9
4	62	5	67	531	45	576	—	14	949	10
54	432	25	457	5,707	131	5,838	1	35	7,107	11
6	58	10	68	1,266	26	1,292	—	11	1,606	12
2	10	—	10	646	32	678	—	4	777	13
2	21	3	24	1,036	4	1,040	—	15	1,290	14
3	26	2	28	406	24	430	—	73	718	15
120	960	100	1,060	16,294	579	16,873	1	238	22,076	16
3,807	26,989	6,517	33,506	16,176	6,029	22,205	11	1,241	505,534	17
2	—	1	1	3	59	62	—	2	1,178	18

Bold Italic Figures Denote Net Loss

TABLE D
1946 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions And Income Tax
By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Prince Edward Island				Nova Scotia		
		Charlotte- town	Summer- side	Rural	Total	Halifax	Sydney	Glace Bay
1	Number of Taxable Returns.....	3,070	850	1,721	5,641	28,847	7,793	4,140
	Sources of Income							
2	*Wages and Salaries.....	\$ 4,689	\$ 1,225	\$ 2,052	\$ 7,966	\$ 48,862	\$ 13,502	\$ 7,418
3	Business Profits.....	811	242	842	1,895	3,129	940	242
4	Professional Income.....	39	150	123	312	1,815	262	242
5	Commission Income.....	18	3	24	45	870	217	77
6	Farm Income.....	—	7	112	105	5	—	—
7	Total—Earned Income.....	5,557	1,613	3,153	10,323	54,671	14,921	7,979
8	Dividends.....	101	88	48	237	1,513	114	37
9	Bond Interest.....	105	102	79	286	862	135	41
10	Bank Interest.....	3	2	5	10	81	11	3
11	Net Rental Income.....	4	—	4	—	394	91	62
12	Mortgage Interest.....	23	33	11	67	46	7	3
13	Annuity Income.....	7	—	—	7	15	1	—
14	Estate Income.....	18	90	3	111	753	55	11
15	Miscellaneous Income.....	65	20	—	85	26	29	—
16	Total—Investment Income.....	318	335	150	803	3,690	443	157
17	Total Income	5,875	1,948	3,303	11,126	58,361	15,364	8,136
	Less: Allowable Deductions							
18	Charitable Donations.....	120	56	63	239	644	159	85
19	Medical Expenses.....	55	10	21	86	268	64	11
20	Taxable Income	5,700	1,882	3,219	10,801	57,449	15,141	8,040
21	Family Allowance Recovery.....	56	18	42	116	439	183	128
22	Total Tax Payable	687	321	362	1,370	7,861	1,787	835
23	*After Pension Fund Deductions of.....	50	6	23	79	439	40	45
1	Number of Non-Taxable Returns.....	1,150	460	1,500	3,110	7,700	1,770	1,250
	Sources of Income							
2	*Wages and Salaries.....	\$ 661	\$ 269	\$ 564	\$ 1,494	\$ 4,249	\$ 1,099	\$ 859
3	Business Profits.....	31	40	199	270	163	88	58
4	Professional Income.....	25	8	14	47	4	4	3
5	Commission Income.....	12	1	—	13	11	11	18
6	Farm Income.....	—	8	94	102	—	—	—
7	Total—Earned Income.....	729	326	871	1,926	4,427	1,202	938
8	Dividends.....	10	1	9	20	38	—	—
9	Bond Interest.....	12	6	31	49	45	—	1
10	Bank Interest.....	—	—	3	3	5	—	—
11	Net Rental Income.....	18	7	16	41	65	6	1
12	Mortgage Interest.....	—	—	4	4	3	—	—
13	Annuity Income.....	—	—	—	—	—	—	—
14	Estate Income.....	—	1	5	6	30	—	—
15	Miscellaneous Income.....	—	2	—	2	3	1	—
16	Total—Investment Income.....	40	17	68	125	189	7	—
17	Total Income	769	343	939	2,051	4,616	1,209	938
18	*After Pension Fund Deductions of.....	3	1	1	5	21	—	1

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

Nova Scotia (Cont'd.)				New Brunswick								
Smaller Towns	Semi-Rural	Rural	Total	Saint John	Moncton	Campbellton	Edmunds-ton	Frederic-ton	Semi-Rural	Rural	Total	
16,399	6,263	27,397	90,839	16,864	8,352	1,540	2,200	3,524	5,872	20,713	59,065	1
\$ 26,281	\$ 10,352	\$ 39,923	\$ 146,338	\$ 26,436	\$ 14,500	\$ 2,558	\$ 4,148	\$ 5,120	\$ 8,949	\$ 30,546	\$ 92,257	2
3,174	974	5,320	13,779	2,457	999	380	533	995	1,908	4,481	11,753	3
683	411	1,010	4,423	984	667	130	51	213	376	262	2,683	4
492	110	494	2,260	504	171	15	4	154	64	413	1,325	5
—	—	170	165	2	—	—	—	51	4	73	122	6
30,630	11,847	46,917	166,965	30,383	16,337	3,083	4,736	6,533	11,293	35,775	108,140	7
734	440	1,028	3,866	607	227	12	4	208	219	504	1,781	8
384	306	744	2,472	474	176	28	20	183	315	543	1,739	9
36	27	73	231	31	8	5	1	10	13	34	102	10
81	48	152	828	336	138	7	28	21	42	158	730	11
44	10	47	157	52	18	—	41	29	18	45	203	12
5	15	16	52	30	2	—	3	6	—	10	51	13
89	50	469	1,427	185	222	—	—	163	23	776	1,369	14
15	23	40	133	41	33	1	1	4	9	32	121	15
1,388	919	2,569	9,166	1,756	824	53	98	624	639	2,102	6,096	16
32,018	12,766	49,486	176,131	32,139	17,161	3,136	4,834	7,157	11,932	37,877	114,236	17
446	165	503	2,002	377	202	69	92	106	181	451	1,478	18
103	48	196	690	158	86	42	49	34	78	171	618	19
31,469	12,553	48,787	173,439	31,604	16,873	3,025	4,693	7,017	11,673	37,255	112,140	20
344	133	559	1,786	194	148	26	47	48	129	367	959	21
3,732	1,597	5,168	20,980	4,033	2,329	345	551	1,034	1,394	4,072	13,758	22
128	71	200	923	243	186	23	67	67	74	275	935	23
6,820	2,630	19,850	40,020	6,270	2,180	650	350	1,330	2,860	15,580	29,220	1
\$ 3,931	\$ 1,403	\$ 10,564	\$ 22,105	\$ 3,512	\$ 1,146	\$ 399	\$ 197	\$ 782	\$ 1,645	\$ 7,971	\$ 15,652	2
184	121	975	1,589	243	55	31	17	32	143	865	1,386	3
26	26	41	104	19	22	—	11	—	6	27	85	4
39	10	64	153	14	4	—	—	—	8	37	47	5
1	4	53	58	3	7	—	—	—	219	213	4	6
4,181	1,564	11,697	24,009	3,791	1,234	430	225	814	1,567	9,113	17,174	7
23	18	126	205	11	3	1	—	7	11	19	52	8
45	16	101	208	62	16	5	—	3	16	43	145	9
3	6	18	32	3	1	—	—	—	—	7	11	10
21	5	58	154	62	27	11	6	7	65	18	196	11
3	—	41	47	2	1	—	—	—	—	1	4	12
5	—	4	9	5	3	—	—	—	—	13	21	13
2	—	13	45	6	—	—	—	—	—	14	20	14
—	—	11	15	3	—	—	—	—	7	2	12	15
102	45	372	715	154	51	17	6	17	99	117	461	16
4,283	1,609	12,069	24,724	3,945	1,285	447	231	831	1,666	9,230	17,635	17
8	3	16	49	10	2	1	1	5	6	15	40	18

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)
1946 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Quebec						
		Montreal	Quebec	Hull	Sherbrooke	Three Rivers	Other Major Urban	Smaller Towns
1	Number of Taxable Returns.....	338,299	39,190	9,544	8,594	7,212	16,885	46,075
	Sources of Income							
2	*Wages and Salaries.....	\$ 603,001	\$ 65,225	\$ 15,084	\$ 13,549	\$ 12,704	\$ 26,964	\$ 72,474
3	Business Profits.....	53,134	8,616	1,117	952	1,040	2,275	8,071
4	Professional Income.....	13,823	2,227	159	301	298	468	1,045
5	Commission Income.....	14,944	1,396	75	253	226	207	698
6	Farm Income.....	72	21	11	2	—	34	22
7	Total—Earned Income.....	684,974	77,443	16,424	15,053	14,268	29,948	82,310
8	Dividends.....	21,271	1,545	87	366	256	175	587
9	Bond Interest.....	7,123	1,257	32	137	63	83	441
10	Bank Interest.....	1,009	99	2	23	22	15	74
11	Net Rental Income.....	5,561	550	60	206	100	434	446
12	Mortgage Interest.....	1,638	428	14	73	43	42	138
13	Annuity Income.....	347	34	—	3	—	7	8
14	Estate Income.....	16,142	1,094	14	879	19	—	37
15	Miscellaneous Income.....	1,172	44	—	14	13	15	111
16	Total—Investment Income.....	54,263	5,051	209	1,701	516	771	1,842
17	Total Income	739,237	82,494	16,633	16,754	14,784	30,719	84,152
	Less: Allowable Deductions							
18	Charitable Donations.....	13,899	4,707	438	454	427	836	2,624
19	Medical Expenses.....	5,061	532	113	129	83	200	501
20	Taxable Income	720,277	77,255	16,082	16,171	14,274	29,683	81,027
21	Family Allowance Recovery.....	4,911	760	204	134	179	415	1,042
22	Total Tax Payable	112,561	10,181	1,521	1,979	1,571	2,792	7,616
23	*After Pension Fund Deductions of.....	5,656	902	116	80	99	238	564
1	Number of Non-Taxable Returns.....	87,570	14,680	3,300	3,200	2,500	6,450	18,920
	Sources of Income							
2	*Wages and Salaries.....	\$ 49,496	\$ 8,957	\$ 2,117	\$ 2,077	\$ 1,604	\$ 4,206	\$ 11,687
3	Business Profits.....	2,088	390	109	50	73	267	767
4	Professional Income.....	275	41	—	19	—	4	65
5	Commission Income.....	546	54	21	54	12	59	75
6	Farm Income.....	58	1	6	6	—	8	99
7	Total—Earned Income.....	52,347	9,443	2,253	2,206	1,689	4,544	12,693
8	Dividends.....	515	35	—	15	5	13	49
9	Bond Interest.....	263	78	—	11	5	21	39
10	Bank Interest.....	83	13	—	6	2	4	6
11	Net Rental Income.....	694	166	2	29	30	45	172
12	Mortgage Interest.....	182	19	—	15	—	4	17
13	Annuity Income.....	82	21	—	—	—	—	6
14	Estate Income.....	151	4	—	9	—	—	5
15	Miscellaneous Income.....	49	—	2	—	—	2	10
6	Total—Investment Income.....	2,019	336	4	85	42	89	304
17	Total Income	54,366	9,779	2,257	2,291	1,731	4,633	12,997
18	*After Pension Fund Deductions of.....	114	57	7	3	2	8	29

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

Quebec—(Cont'd.)			Ontario								
Semi-Rural	Rural	Total	Toronto	Hamilton	London	Ottawa	Windsor	Brantford	Ft. William and Pt. Arthur	Kingston	
32,301	65,927	564,027	353,810	64,327	31,560	62,890	38,690	13,565	20,027	10,742	1
\$ 54,037	\$ 102,889	\$ 965,927	\$ 615,676	\$ 108,142	\$ 50,826	\$ 113,060	\$ 70,005	\$ 22,204	\$ 35,334	\$ 17,382	2
6,061	12,364	93,630	62,988	9,108	5,339	6,012	4,417	1,963	3,726	1,556	3
1,536	1,412	21,269	17,842	2,729	1,682	3,198	1,205	556	939	167	4
1,179	1,138	20,116	20,195	1,481	1,531	1,269	600	178	632	368	5
19	360	435	200	92	90	15	3	3	8	—	6
62,794	118,163	1,101,377	716,501	121,552	59,468	123,554	76,230	24,898	40,623	19,473	7
821	1,885	26,993	20,990	1,802	1,884	3,317	259	527	296	578	8
458	1,146	10,740	9,773	1,033	1,204	1,973	398	377	277	355	9
55	170	1,469	1,124	126	134	197	70	37	40	36	10
283	364	8,004	5,752	857	684	1,460	628	344	225	318	11
195	382	2,953	2,509	462	259	422	245	101	48	81	12
10	52	461	648	41	71	74	23	16	12	12	13
30	1,069	19,284	15,310	1,613	948	1,486	435	361	12	365	14
59	78	1,506	1,234	211	114	130	20	4	29	21	15
1,911	5,146	71,410	57,340	6,145	5,298	9,059	2,078	1,767	939	1,766	16
64,705	123,309	1,172,787	773,841	127,697	64,766	132,613	78,308	26,665	41,562	21,239	17
1,627	2,539	27,551	7,541	1,321	760	2,147	664	318	320	196	18
440	871	7,930	4,250	575	525	946	411	148	210	139	19
62,638	119,899	1,137,306	762,050	125,801	63,481	129,520	77,233	26,199	41,032	20,904	20
823	1,560	10,028	4,025	825	359	792	636	159	341	164	21
6,969	12,358	157,548	125,256	16,793	9,217	19,294	9,317	3,563	5,304	2,722	22
443	741	8,839	6,388	938	568	1,972	389	80	347	205	23
11,980	47,370	195,970	77,620	16,400	7,840	15,630	9,490	3,280	4,440	3,790	1
\$ 6,940	\$ 23,839	\$ 110,923	\$ 41,706	\$ 9,232	\$ 4,449	\$ 8,896	\$ 5,280	\$ 1,788	\$ 2,488	\$ 2,128	2
822	2,592	7,158	2,327	586	288	598	454	166	223	59	3
31	41	476	166	42	31	19	31	8	18	37	4
27	277	1,125	610	61	58	28	86	6	18	29	5
184	2,443	2,689	67	31	10	3	1	8	10	9	6
8,004	29,192	122,371	44,876	9,952	4,816	9,544	5,852	1,976	2,757	2,262	7
36	204	872	689	73	45	100	17	5	5	25	8
56	256	729	506	58	83	100	54	12	15	25	9
10	43	167	88	18	13	12	6	3	4	6	10
67	189	1,394	461	122	77	206	75	21	26	80	11
25	128	390	126	33	42	18	8	2	—	7	12
1	36	146	97	11	2	29	3	—	2	9	13
8	29	206	175	18	44	31	10	5	5	9	14
2	41	106	90	22	24	3	11	8	—	1	15
205	926	4,010	2,232	355	330	499	184	56	57	162	16
8,209	30,118	126,381	47,108	10,307	5,146	10,043	6,036	2,032	2,814	2,424	17
17	70	307	107	12	20	78	3	1	7	8	18

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)
1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

		Ontario—(Cont'd.)							
		Kitchener and Waterloo	Oshawa	Peter- borough	St. Cath- erines	Sault Ste. Marie	Sudbury and Copper Cliff	Timmins Porcupine and Schumacher	Other Major Urban
1	Number of Taxable Returns.....	18,683	9,838	12,073	13,368	10,185	10,797	8,792	60,062
	Sources of Income								
2	*Wages and Salaries.....	\$ 29,940	\$ 16,521	\$ 19,044	\$ 22,619	\$ 18,526	\$ 21,047	\$ 16,380	\$ 101,051
3	Business Profits.....	2,345	1,208	1,486	2,455	676	554	852	11,060
4	Professional Income.....	217	302	354	913	66	153	668	2,433
5	Commission Income.....	970	106	317	391	107	210	24	1,074
6	Farm Income.....	7	—	—	79	—	6	4	22
7	Total—Earned Income.....	33,479	18,137	21,201	26,457	19,375	21,970	17,928	115,640
8	Dividends.....	415	864	194	486	214	93	135	1,809
9	Bond Interest.....	304	165	175	227	186	56	56	1,423
10	Bank Interest.....	44	19	12	29	40	20	24	172
11	Net Rental Income.....	259	182	74	288	124	151	130	912
12	Mortgage Interest.....	132	25	22	141	54	40	33	384
13	Annuity Income.....	9	4	9	29	5	1	—	61
14	Estate Income.....	429	108	78	420	—	106	20	1,206
15	Miscellaneous Income.....	14	1	7	36	7	8	—	169
16	Total—Investment Income.....	1,606	1,368	571	1,656	630	475	398	6,136
17	Total Income	35,085	19,505	21,772	28,113	20,005	22,445	18,326	121,776
	Less: Allowable Deductions								
18	Charitable Donations.....	475	222	222	272	148	207	171	310
19	Medical Expenses.....	218	109	92	194	121	106	101	760
20	Taxable Income	34,392	19,174	21,458	27,647	19,736	22,132	18,054	120,706
21	Family Allowance Recovery.....	230	140	172	185	198	309	235	917
22	Total Tax Payable	4,331	2,663	2,433	3,938	2,224	2,521	2,141	15,589
23	*After Pension Fund Deductions of...	187	83	136	112	64	109	72	1,313
1	Number of Non-Taxable Returns.....	3,920	2,780	3,190	3,150	2,510	2,540	1,600	14,420
	Sources of Income								
2	*Wages and Salaries.....	\$ 2,218	\$ 1,605	\$ 1,725	\$ 1,754	\$ 1,530	\$ 1,434	\$ 934	\$ 8,074
3	Business Profits.....	177	57	88	49	91	82	33	520
4	Professional Income.....	6	5	1	1	1	12	5	51
5	Commission Income.....	36	17	7	30	1	18	—	49
6	Farm Income.....	—	—	15	4	—	10	—	57
7	Total—Earned Income.....	2,437	1,684	1,836	1,838	1,623	1,556	972	8,751
8	Dividends.....	5	9	20	19	1	11	2	109
9	Bond Interest.....	22	5	18	13	18	6	3	161
10	Bank Interest.....	2	1	2	2	7	3	—	26
11	Net Rental Income.....	24	8	63	41	27	48	18	150
12	Mortgage Interest.....	6	5	2	19	10	10	8	33
13	Annuity Income.....	3	—	—	—	—	6	—	16
14	Estate Income.....	7	1	—	—	—	—	—	94
15	Miscellaneous Income.....	—	2	1	—	—	2	—	7
16	Total—Investment Income.....	69	31	106	94	63	86	31	596
17	Total Income	2,506	1,715	1,942	1,932	1,686	1,642	1,003	9,347
18	*After Pension Fund Deductions of...	4	2	—	12	1	2	—	20

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

Ontario—(Cont'd.)				Manitoba							
Smaller Towns	Semi-Rural	Rural	Total	Winnipeg	Brandon	Portage La Prairie	The Pas and Flin Flon	Semi-Rural	Rural	Total	
78,401	38,239	145,100	1,001,149	105,400	4,562	1,290	3,331	2,831	22,710	140,124	1
\$ 124,109	\$ 59,172	\$ 218,408	\$1,679,446	\$ 180,572	\$ 6,888	\$ 1,644	\$ 6,167	\$ 4,003	\$ 22,689	\$ 221,963	2
16,890	9,921	32,785	175,341	14,988	1,099	444	509	682	5,760	23,482	3
3,267	1,785	3,598	42,074	4,510	191	82	49	278	454	5,564	4
1,456	735	3,436	35,080	3,602	45	—	—	30	271	3,948	5
197	154	9,551	10,009	564	254	139	23	139	11,089	12,208	6
145,919	71,767	267,778	1,941,950	204,236	8,477	2,309	6,748	5,132	40,263	267,165	7
2,677	1,883	4,839	43,262	3,843	60	20	12	35	173	4,143	8
2,089	1,333	4,550	25,954	1,699	130	48	12	43	722	2,654	9
210	110	521	2,965	227	7	2	2	4	72	314	10
1,330	275	1,311	15,304	1,245	50	28	23	53	516	1,915	11
635	344	1,616	7,553	200	20	11	—	23	97	351	12
97	40	136	1,288	352	31	—	—	5	20	408	13
1,633	1,031	2,227	27,788	1,837	8	12	5	—	99	1,961	14
89	165	244	2,503	238	—	—	—	—	24	262	15
8,760	5,181	15,444	126,617	9,641	306	121	54	163	1,723	12,008	16
154,679	76,948	283,222	2,068,567	213,877	8,783	2,430	6,802	5,295	41,986	279,173	17
1,743	968	2,878	20,883	1,973	87	30	39	38	455	2,622	18
974	403	1,525	11,807	1,323	23	12	17	20	255	1,650	19
151,962	75,577	278,819	2,035,877	210,581	8,673	2,388	6,746	5,237	41,276	274,901	20
1,201	600	2,532	14,020	1,340	62	16	97	47	456	2,018	21
19,089	9,892	33,903	290,190	29,337	1,065	265	805	584	4,235	36,291	22
1,091	492	2,040	16,586	2,648	96	26	137	71	366	3,344	23
25,630	12,630	63,510	274,370	32,380	1,510	960	730	1,370	25,420	62,370	1
\$ 14,990	\$ 7,255	\$ 31,890	\$ 149,376	\$ 17,174	\$ 753	\$ 420	\$ 393	\$ 562	\$ 5,161	\$ 24,463	2
1,097	854	3,426	11,175	1,075	14	56	3	58	942	2,142	3
51	41	152	678	65	4	—	—	1	30	100	4
84	52	262	1,452	132	23	16	—	22	88	281	5
69	10	3,425	3,709	61	114	56	7	190	8,573	9,001	6
16,291	8,212	39,155	166,390	18,507	908	548	397	833	14,794	35,987	7
79	95	351	1,660	113	5	1	1	1	45	166	8
179	150	877	2,305	185	24	16	2	9	270	506	9
28	18	120	359	20	3	1	—	1	44	69	10
129	97	461	2,134	117	14	14	2	17	379	543	11
65	33	292	719	38	4	3	—	2	39	86	12
23	9	43	253	66	—	—	—	—	3	69	13
29	30	175	633	47	—	—	—	—	23	70	14
10	9	44	234	36	25	—	—	1	8	70	15
542	441	2,363	8,297	622	75	35	5	31	811	1,579	16
16,833	8,653	41,518	174,687	19,129	983	583	402	864	15,605	37,566	17
44	19	91	431	51	4	1	3	3	28	90	18

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)
1946 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Saskatchewan						
		Regina	Saskatoon and Sutherland	Moose Jaw	Prince Albert	Swift Current	Weyburn	Yorkton
1	Number of Taxable Returns.....	21,848	14,484	6,271	3,290	1,710	1,410	1,480
	Sources of Income							
2	*Wages and Salaries.....	\$ 34,545	\$ 23,376	\$ 10,303	\$ 5,167	\$ 2,529	\$ 1,882	\$ 1,783
3	Business Profits.....	3,083	2,701	964	807	300	272	510
4	Professional Income.....	1,604	1,320	291	165	99	126	164
5	Commission Income.....	612	338	67	—	1	16	—
6	Farm Income.....	617	23	157	32	68	171	156
7	Total—Earned Income.....	40,461	27,758	11,782	6,171	2,997	2,467	2,613
8	Dividends.....	243	184	100	4	2	—	1
9	Bond Interest.....	196	252	115	13	12	12	13
10	Bank Interest.....	49	59	21	2	3	2	3
11	Net Rental Income.....	615	306	111	62	5	82	48
12	Mortgage Interest.....	65	100	11	10	—	—	—
13	Annuity Income.....	31	27	7	—	—	—	18
14	Estate Income.....	290	174	38	15	18	—	12
15	Miscellaneous Income.....	85	70	17	5	2	2	—
16	Total—Investment Income.....	1,574	1,172	420	111	42	98	95
17	Total Income	42,035	28,930	12,202	6,282	3,039	2,565	2,708
	Less: Allowable Deductions							
18	Charitable Donations.....	368	284	88	29	16	23	27
19	Medical Expenses.....	187	135	55	25	15	14	9
20	Taxable Income	41,480	28,511	12,059	6,228	3,008	2,528	2,672
21	Family Allowance Recovery.....	311	194	99	51	20	18	26
22	Total Tax Payable	5,319	3,675	1,411	747	333	278	306
23	*After Pension Fund Deductions of.....	522	416	165	82	29	32	14
1	Number of Non-Taxable Returns.....	6,120	3,930	2,140	1,120	960	480	620
	Sources of Income							
2	*Wages and Salaries.....	\$ 3,467	\$ 2,164	\$ 1,056	\$ 679	\$ 449	\$ 252	\$ 294
3	Business Profits.....	254	79	22	48	57	13	45
4	Professional Income.....	—	3	—	11	6	—	—
5	Commission Income.....	10	8	—	—	2	—	—
6	Farm Income.....	40	1	65	—	49	35	89
7	Total—Earned Income.....	3,771	2,253	1,143	738	563	300	428
8	Dividends.....	7	8	14	—	1	—	—
9	Bond Interest.....	31	21	18	—	2	—	8
10	Bank Interest.....	8	3	2	—	—	—	—
11	Net Rental Income.....	54	25	24	15	2	11	9
12	Mortgage Interest.....	11	7	5	—	—	—	—
13	Annuity Income.....	21	6	1	—	—	4	—
14	Estate Income.....	9	10	—	—	8	—	—
15	Miscellaneous Income.....	3	3	3	—	1	—	—
16	Total—Investment Income.....	144	83	67	15	10	15	17
17	Total Income	3,915	2,336	1,210	753	573	315	445
18	*After Pension Fund Deductions of.....	14	5	3	2	—	—	—

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

Sask.—(Cont'd.)			Alberta								
Semi-Rural	Rural	Total	Edmonton	Calgary	Leth- bridge	Medicine Hat	Semi- Rural	Rural	North West Territories	Total	
3,470	41,241	95,204	37,523	33,969	5,332	3,442	3,313	45,174	1,530	130,283	1
\$ 5,253	\$ 33,378	\$ 118,216	\$ 61,630	\$ 55,604	\$ 8,517	\$ 5,406	\$ 4,673	\$ 52,811	\$ 3,071	\$ 191,712	2
911	11,842	21,390	4,727	6,169	1,405	833	926	11,449	149	25,658	3
101	1,331	5,201	2,264	2,528	684	240	318	1,470	108	7,612	4
47	564	1,645	632	1,339	38	47	111	524	—	2,691	5
81	26,166	27,471	638	88	508	144	330	19,592	—	21,300	6
6,393	73,281	173,923	69,891	65,728	11,152	6,670	6,358	85,846	3,328	248,973	7
15	319	868	916	1,520	223	90	69	516	1	3,335	8
27	1,059	1,699	678	583	105	104	48	825	7	2,350	9
11	203	353	138	106	32	23	13	154	—	466	10
25	2,171	3,425	678	992	169	201	50	1,391	—	3,481	11
—	121	307	72	91	4	—	27	108	—	302	12
—	50	133	64	69	11	5	—	40	—	189	13
6	130	683	189	488	32	61	46	345	—	1,161	14
7	96	284	78	76	—	—	4	71	—	229	15
91	4,149	7,752	2,813	3,925	576	484	257	3,450	8	11,513	16
6,484	77,430	181,675	72,704	69,653	11,728	7,154	6,615	89,296	3,336	260,486	17
51	859	1,745	536	575	126	59	70	748	10	2,124	18
30	383	853	416	358	92	31	32	486	10	1,425	19
6,403	76,188	179,077	71,752	68,720	11,510	7,064	6,513	88,062	3,316	256,937	20
69	765	1,553	552	392	83	49	51	996	18	2,141	21
712	8,492	21,273	9,265	9,518	1,645	960	804	10,201	490	32,883	22
100	650	2,010	783	776	118	73	38	563	14	2,365	23
1,430	36,600	53,400	11,790	9,530	1,850	1,310	1,440	36,050	280	62,250	1
\$ 653	\$ 6,446	\$ 15,460	\$ 6,264	\$ 5,489	\$ 1,030	\$ 723	\$ 689	\$ 8,043	\$ 161	\$ 22,399	2
92	1,553	2,163	402	353	101	42	77	1,653	15	2,643	3
—	57	77	34	37	6	—	—	23	—	100	4
—	67	87	82	131	4	—	11	116	—	344	5
27	10,965	11,269	43	5	19	10	152	10,503	—	10,732	6
772	19,088	29,056	6,825	6,015	1,160	775	929	20,338	176	36,218	7
—	38	68	51	48	5	—	3	153	—	260	8
9	344	433	67	41	24	9	4	232	—	377	9
1	55	69	12	12	4	5	1	51	—	85	10
33	661	830	83	159	16	38	13	300	3	612	11
4	53	80	10	2	2	2	—	30	—	46	12
7	14	53	18	6	—	—	2	19	—	45	13
—	32	59	15	10	—	—	—	35	—	60	14
—	70	80	7	1	2	—	—	13	—	23	15
54	1,267	1,672	263	279	53	54	23	833	3	1,508	16
826	20,355	30,728	7,088	6,294	1,213	829	952	21,171	179	37,726	17
1	51	76	27	15	2	2	1	23	1	71	18

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)
1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence
(All money figures in thousands of dollars)

		British Columbia					
		Vancouver	Victoria	New West- minster	Nelson	Prince Rupert	Trail and Kimberley
1	Number of Taxable Returns.....	131,071	26,834	17,589	2,441	2,790	6,550
	Sources of Income						
2	*Wages and Salaries.....	\$ 214,564	\$ 40,373	\$ 27,402	\$ 3,638	\$ 4,233	\$ 13,126
3	Business Profits.....	26,559	5,269	3,368	770	1,477	698
4	Professional Income.....	6,989	1,320	503	116	10	95
5	Commission Income.....	5,679	1,023	388	45	14	42
6	Farm Income.....	481	348	102	29	—	—
7	Total—Earned Income.....	254,272	48,333	31,763	4,598	5,734	13,961
8	Dividends.....	6,314	2,803	313	74	3	153
9	Bond Interest.....	2,672	1,371	190	68	29	64
10	Bank Interest.....	434	135	33	12	8	7
11	Net Rental Income.....	2,773	685	223	20	38	74
12	Mortgage Interest.....	676	225	61	26	—	12
13	Annuity Income.....	259	106	5	2	—	—
14	Estate Income.....	2,273	1,489	90	111	—	21
15	Miscellaneous Income.....	726	83	38	3	—	5
16	Total—Investment Income.....	16,127	6,897	953	316	78	336
17	Total Income	270,399	55,230	32,716	4,914	5,812	14,297
	Less: Allowable Deductions						
18	Charitable Donations.....	1,468	318	139	28	18	75
19	Medical Expenses.....	1,711	389	165	18	40	40
20	Taxable Income	267,220	54,523	32,412	4,868	5,754	14,182
21	Family Allowance Recovery.....	1,553	286	276	43	34	166
22	Total Tax Payable	38,190	7,546	3,577	637	746	1,888
23	*After Pension Fund Deductions of.....	1,913	542	261	47	42	34
1	Number of Non-Taxable Returns.....	40,440	8,330	5,740	650	600	1,000
	Sources of Income						
2	*Wages and Salaries.....	\$ 19,981	\$ 4,146	\$ 3,053	\$ 320	\$ 226	\$ 525
3	Business Profits.....	2,175	414	378	138	31	27
4	Professional Income.....	185	9	25	—	—	—
5	Commission Income.....	380	66	21	—	—	—
6	Farm Income.....	122	44	10	4	—	—
7	Total—Earned Income.....	22,843	4,679	3,487	462	257	552
8	Dividends.....	298	128	26	8	6	1
9	Bond Interest.....	376	125	36	5	1	2
10	Bank Interest.....	72	20	4	1	—	1
11	Net Rental Income.....	478	144	84	—	15	1
12	Mortgage Interest.....	113	57	5	—	—	—
13	Annuity Income.....	87	42	6	—	—	—
14	Estate Income.....	72	38	18	—	—	—
15	Miscellaneous Income.....	80	25	2	1	—	—
16	Total—Investment Income.....	1,576	579	181	15	22	5
17	Total Income	24,419	5,258	3,668	477	279	557
18	*After Pension Fund Deductions of.....	36	31	7	1	1	—

Bold Italic Figures Denote Net Loss.

TABLE D—(Cont'd.)

1946 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

British Columbia—(Cont'd.)				Yukon	Non-Residents				Canada	
Smaller Towns	Semi-Rural	Rural	Total	Total	British Empire Outside Canada	United States	Elsewhere Outside Canada	Total	Grand Total	
11,351	12,363	50,888	261,877	1,531	430	2,787	165	3,382	2,353,122	1
\$ 16,015	\$ 20,005	\$ 76,628	\$ 415,984	\$ 3,319	\$ 613	\$ 5,876	\$ 295	\$ 6,784	\$ 3,849,912	2
4,047	3,618	14,020	59,826	316	28	829	196	1,053	428,123	3
541	329	928	10,831	63	31	502	—	533	100,565	4
341	118	552	8,202	—	—	246	—	246	75,558	5
1,731	151	4,265	7,107	3	—	82	13	95	79,020	6
22,675	24,221	96,393	501,950	3,701	672	7,535	504	8,711	4,533,178	7
358	191	1,197	11,406	8	110	222	—	332	96,231	8
224	210	1,060	5,888	15	22	104	1	127	53,924	9
28	38	147	842	—	2	20	—	22	6,774	10
213	179	523	4,728	25	30	598	19	647	39,087	11
36	34	207	1,277	—	—	64	—	64	13,234	12
9	20	62	463	2	1	6	—	7	3,061	13
183	50	375	4,592	—	12	251	—	263	58,639	14
62	53	159	1,129	—	15	1	—	16	6,268	15
1,113	775	3,730	30,325	50	192	1,266	20	1,478	277,218	16
23,788	24,996	100,123	532,275	3,751	864	8,801	524	10,189	4,810,396	17
135	115	416	2,712	8	1	33	2	36	61,400	18
125	94	474	3,056	5	5	38	—	43	28,163	19
23,528	24,787	99,233	526,507	3,738	858	8,730	522	10,110	4,720,833	20
161	242	860	3,621	9	—	4	—	4	36,255	21
3,270	3,006	11,752	70,612	658	99	1,909	140	2,148	647,711	22
163	192	642	3,836	19	7	49	2	58	38,994	23
3,970	3,430	21,540	85,700	220	450	1,740	90	2,280	808,910	1
\$ 2,016	\$ 1,682	\$ 9,634	\$ 41,583	\$ 108	\$ 250	\$ 572	\$ 49	\$ 871	\$ 404,434	2
281	310	1,967	5,721	14	6	16	—	10	34,251	3
3	3	33	258	—	10	21	—	31	1,956	4
5	—	71	543	—	—	4	—	4	4,049	5
99	13	948	1,240	—	5	41	—	36	38,768	6
2,404	2,008	12,653	49,345	122	271	540	49	860	483,458	7
19	16	133	635	—	4	23	—	27	3,965	8
53	28	248	874	—	10	28	—	38	5,664	9
9	6	33	146	—	1	7	—	8	949	10
44	39	219	1,024	—	5	170	4	179	7,107	11
4	2	45	226	—	—	4	—	4	1,606	12
13	2	31	181	—	—	—	—	—	777	13
3	—	55	186	—	—	5	—	5	1,290	14
8	6	53	175	—	—	1	—	1	718	15
153	99	817	3,447	—	20	238	4	262	22,076	16
2,557	2,107	13,470	52,792	122	291	778	53	1,122	505,534	17
3	6	20	105	—	3	1	—	4	1,178	18

Bold Italic Figures Denote Net Loss.

TABLE E
1946 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons By Tax Status,
Dependents, Sex and Marital Status

TAXED AS SINGLE—WITH NO DEPENDENTS															
Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Hundreds of Dollars		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under 7	13,750	8,536	179	260	177	2	10,350	7,017	57	5,680	3,844	33	30,040	19,574	271
7- 8	33,940	25,433	809	690	517	15	38,470	28,941	875	15,470	11,592	359	88,570	66,483	2,058
8- 9	33,560	28,462	1,562	600	505	27	45,680	38,833	2,076	14,160	12,036	660	94,000	79,836	4,325
9-10	34,490	32,740	2,205	600	570	46	48,270	45,809	3,012	13,630	12,912	860	96,990	92,031	6,123
10-11	33,530	35,202	2,910	570	596	50	45,550	47,735	3,850	11,760	12,332	1,009	91,410	95,865	7,819
11-12	31,340	36,010	3,444	590	681	61	38,990	44,766	4,216	9,660	11,079	1,050	80,580	92,536	8,771
12-13	28,110	35,475	3,892	820	1,022	107	31,270	39,017	4,165	8,160	10,179	1,099	68,360	85,693	9,263
13-14	28,290	38,059	4,557	670	902	110	25,930	34,930	4,087	6,940	9,336	1,097	61,830	83,227	9,851
14-15	24,830	35,958	4,672	730	1,031	132	20,510	29,693	3,726	5,090	7,375	942	51,160	74,057	9,472
15-16	23,480	36,397	4,982	550	855	116	16,110	24,949	3,360	3,800	5,877	806	43,940	68,078	9,264
16-17	21,520	35,491	5,084	600	990	139	12,490	20,555	2,907	2,410	3,965	568	37,020	61,001	8,698
17-18	16,820	29,455	4,519	490	856	126	9,150	16,001	2,401	2,070	3,610	544	28,530	49,922	7,590
18-19	14,970	27,730	4,666	360	667	106	7,280	13,451	2,144	1,340	2,474	400	23,950	44,322	7,316
19-20	11,400	22,284	3,923	410	796	137	5,070	9,869	1,675	980	1,906	332	17,860	34,855	6,067
20-21	9,350	19,037	3,463	220	452	81	4,000	8,187	1,438	640	1,312	238	14,210	28,988	5,220
21-22	7,770	16,633	3,133	250	535	101	3,030	6,493	1,177	700	1,501	276	11,750	25,162	4,687
22-23	5,790	12,996	2,459	320	722	133	2,400	5,396	1,015	400	899	171	8,910	20,013	3,778
23-24	5,220	12,329	2,405	230	539	102	1,960	4,603	899	310	729	138	7,720	18,200	3,544
24-25	4,220	10,348	2,082	210	512	101	1,290	3,156	622	440	1,079	215	6,160	15,095	3,020
25-26	3,120	7,994	1,600	150	382	74	1,010	2,569	515	210	532	104	4,490	11,477	2,293
26-27	2,590	6,980	1,487	160	424	87	960	2,542	521	320	846	171	4,030	10,792	2,266
27-28	2,320	6,471	1,379	140	385	79	830	2,284	478	200	550	108	3,490	9,690	2,044
28-29	1,870	5,370	1,182	110	313	64	640	1,824	394	230	654	141	2,850	8,161	1,781
29-30	1,590	4,750	1,040	90	265	56	680	2,007	437	160	472	101	2,520	7,494	1,634
Thousands of Dollars															
3- 4	6,960	23,813	5,819	630	2,183	507	3,210	10,879	2,615	850	2,917	700	11,650	39,792	9,641
4- 5	2,640	11,673	3,184	290	1,295	347	1,270	5,646	1,526	570	2,557	683	4,770	21,171	5,740
5- 6	1,170	6,383	1,861	150	817	250	730	3,981	1,152	410	2,260	654	2,460	13,441	3,917
6- 7	760	4,884	1,493	150	983	297	520	3,317	1,009	260	1,657	526	1,690	10,841	3,325
7- 8	500	3,707	1,171	140	1,055	325	420	3,178	1,012	180	1,336	420	1,240	9,276	2,928
8- 9	250	2,104	709	80	674	205	170	1,428	470	120	1,013	318	620	5,219	1,702
9-10	280	2,651	927	120	1,131	393	240	2,259	795	70	677	229	710	6,718	2,344
Over 10	1,067	22,307	10,563	811	20,940	10,482	1,078	22,359	10,834	406	8,634	3,935	3,362	74,240	35,814
Total	407,497	607,662	93,361	12,191	43,772	14,858	379,558	493,674	65,460	107,626	138,142	18,887	906,872	1,283,250	192,566

TAXED AS SINGLE—WITH ONE DEPENDENT															
Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Hundreds of Dollars		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under 7	290	196	1	20	14	—	190	128	1	80	55	1	580	393	3
7- 8	1,010	762	11	50	36	—	1,140	862	13	450	338	5	2,650	1,998	29
8- 9	1,650	1,407	26	20	17	—	1,470	1,256	22	540	462	9	3,680	3,142	57
9-10	1,420	1,354	31	60	57	1	1,590	1,510	32	580	551	14	3,650	3,472	78
10-11	1,640	1,723	58	120	125	5	1,780	1,871	63	600	629	23	4,140	4,348	149
11-12	1,780	2,043	90	50	57	3	1,750	2,004	84	570	656	32	4,150	4,760	209
12-13	1,950	2,437	125	90	111	4	1,370	1,710	92	530	661	39	3,940	4,919	260
13-14	1,780	2,397	143	70	93	7	1,260	1,691	98	440	594	41	3,550	4,775	289
14-15	1,420	2,057	141	60	88	5	930	1,347	91	350	509	36	2,760	4,001	273
15-16	1,570	2,433	187	50	77	7	770	1,186	86	350	542	47	2,740	4,238	327
16-17	1,590	2,623	226	90	149	14	610	1,006	82	180	294	26	2,470	4,072	348
17-18	1,170	2,045	190	30	52	4	510	893	80	180	317	31	1,890	3,307	305
18-19	850	1,566	170	50	92	9	390	724	76	190	350	39	1,480	2,732	294
19-20	890	1,733	211	30	58	6	310	606	70	150	292	34	1,380	2,689	321
20-21	630	1,291	166	70	145	17	100	204	25	90	185	25	890	1,825	233
21-22	580	1,246	170	20	43	6	170	367	49	20	43	7	790	1,699	232
22-23	470	1,056	149	60	134	20	100	225	31	80	181	28	710	1,596	228
23-24	330	774	113	20	46	7	110	258	35	60	141	18	520	1,219	173
24-25	300	733	113	30	74	12	80	197	27	20	49	8	430	1,053	160
25-26	210	535	89	40	102	13	40	101	16	10	26	1	300	764	119
26-27	190	503	83	30	78	14	50	132	22	40	107	18	310	820	137
27-28	140	385	69	20	55	9	20	55	7	30	82	14	210	577	99
28-29	70	200	35	30	85	15	—	—	—	20	57	10	120	342	60
29-30	80	235	41	20	59	11	10	30	6	—	—	—	110	324	58
Thousands of Dollars															
3- 4	370	1,259	266	150	522	105	160	522	101	110	387	82	790	2,690	554
4- 5	140	633	152	80	367	91	20	90	22	40	177	36	280	1,267	301
5- 6	40	223	61	80	445	121	10	50	13	50	284	69	180	1,002	264
6- 7	40	261	77	40	251	70	—	—	—	20	130	38	100	642	185
7- 8	30	230	71	50	377	114	20	155	49	20	150	27	120	912	261
8- 9	10	81	26	40	338	110	—	—	—	10	86	26	60	505	162
9-10	—	—	—	30	285	96	20	190	58	—	—	—	50	475	154
Over 10	55	1,113	621	170	5,453	2,817	21	259	101	54	1,335	618	300	8,160	4,157
Total	22,695	35,534	3,912	1,770	9,885	3,713	15,001	19,629	1,452	5,864	9,670	1,402	45,330	74,718	10,479

TABLE E—(Cont'd.)
1946 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons By Tax Status,
Dependents, Sex and Marital Status

TAXED AS SINGLE—WITH TWO OR MORE DEPENDENTS

Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Hundreds of Dollars Under 7															
7- 8	90	67	1	—	—	—	60	45	1	30	22	1	180	134	3
8- 9	630	544	4	20	17	—	290	248	2	150	129	3	1,090	938	9
9-10	790	750	8	20	19	—	440	416	5	200	190	5	1,450	1,375	18
10-11	1,020	1,074	16	70	73	3	510	535	10	130	136	6	1,730	1,818	35
11-12	860	992	14	20	23	1	410	472	7	210	243	11	1,500	1,730	33
12-13	1,010	1,266	29	20	25	1	430	536	13	150	189	11	1,610	2,016	54
13-14	1,040	1,402	38	50	67	3	380	513	22	90	123	6	1,560	2,105	69
14-15	1,020	1,477	57	10	15	1	280	407	18	60	87	5	1,370	1,986	81
15-16	1,090	1,684	78	130	201	9	260	402	19	90	140	11	1,570	2,427	117
16-17	770	1,267	71	80	132	7	150	246	13	100	165	12	1,100	1,810	103
17-18	740	1,297	79	30	53	6	130	228	15	70	123	9	970	1,701	109
18-19	720	1,329	98	60	111	12	30	56	4	30	55	5	840	1,551	119
19-20	570	1,112	82	40	78	6	50	97	7	30	58	6	690	1,345	101
20-21	340	696	56	20	41	3	60	122	9	40	82	9	460	941	77
21-22	350	751	73	100	216	22	40	85	11	20	43	4	510	1,095	110
22-23	170	382	39	30	67	8	10	22	2	10	22	2	220	493	51
23-24	160	376	39	20	47	3	30	69	8	10	23	2	220	515	52
24-25	170	415	47	20	48	7	20	49	6	20	49	6	230	561	66
25-26	110	280	35	20	51	9	—	—	—	—	—	—	130	331	44
26-27	60	159	17	40	105	12	—	—	—	20	53	7	120	317	36
27-28	90	247	33	50	137	17	10	28	6	—	—	—	150	412	56
28-29	60	173	24	40	114	15	10	28	6	20	57	3	130	372	48
29-30	40	117	18	10	30	4	—	—	—	—	—	—	50	147	22
Thousands of Dollars															
3- 4	190	606	100	150	518	87	40	136	27	60	221	38	440	1,481	252
4- 5	40	176	38	130	585	118	10	43	10	30	136	28	210	940	194
5- 6	30	162	36	130	695	162	20	108	26	50	268	57	230	1,233	281
6- 7	—	—	—	90	601	155	20	127	22	30	199	47	140	927	224
7- 8	—	—	—	90	664	184	—	—	—	30	228	58	120	892	242
8- 9	—	—	—	50	428	123	—	—	—	10	90	28	60	518	151
9-10	—	—	—	60	563	174	10	98	30	20	182	60	90	843	264
Over 10	4	260	149	268	6,571	3,032	10	205	97	66	1,296	574	348	8,332	3,852
Total	12,164	19,061	1,279	1,868	12,295	4,184	3,710	5,321	396	1,776	4,609	1,014	19,518	41,286	6,873

TAXED AS MARRIED—WITH NO DEPENDENTS

		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Hundreds of Dollars Under 7															
7- 8															
8- 9															
9-10															
10-11															
11-12															
12-13	1,730	2,166	24	24,920	30,981	386	2,730	3,429	38	870	1,092	30	30,250	37,668	478
13-14	2,840	3,831	110	30,890	41,671	1,160	2,770	3,733	98	1,020	1,376	57	37,520	50,611	1,425
14-15	2,470	3,580	161	32,290	46,809	2,063	2,520	3,652	161	800	1,162	70	38,080	55,203	2,455
15-16	2,730	4,229	253	33,260	51,511	2,986	2,220	3,440	195	620	955	60	38,830	60,135	3,494
16-17	2,150	3,545	242	32,760	54,010	3,599	1,820	2,996	199	460	760	54	37,190	61,311	4,094
17-18	1,940	3,396	254	30,390	53,129	3,896	1,440	2,524	181	440	771	62	34,210	59,820	4,393
18-19	1,850	3,420	279	30,160	55,689	4,429	1,440	2,661	208	280	515	42	33,730	62,285	4,958
19-20	1,690	3,297	293	26,910	52,401	4,586	1,120	2,180	189	260	505	49	29,980	58,383	5,117
20-21	1,510	3,097	304	25,860	52,985	5,103	650	1,329	123	260	528	56	28,280	57,939	5,586
21-22	1,080	2,320	243	22,990	49,371	5,159	620	1,333	138	80	172	21	24,770	53,196	5,561
22-23	990	2,223	253	19,220	43,178	4,824	480	1,073	116	180	403	51	20,870	46,877	5,244
23-24	810	1,903	227	15,870	37,267	4,432	320	750	85	90	211	31	17,090	40,131	4,775
24-25	540	1,321	165	14,050	34,385	4,315	270	663	83	100	244	31	14,960	36,613	4,594
25-26	430	1,094	147	11,420	29,067	3,786	330	842	111	100	255	33	12,280	31,258	4,077
26-27	440	1,165	161	9,750	25,810	3,510	200	532	65	60	158	23	10,450	27,665	3,759
27-28	360	989	138	8,920	24,439	3,476	100	275	38	70	191	22	9,450	25,894	3,674
28-29	230	654	96	7,260	20,686	3,047	140	399	60	60	172	28	7,690	21,911	3,231
29-30	310	916	142	6,820	20,119	3,059	210	619	96	40	119	21	7,380	21,773	3,318
Thousands of Dollars															
3- 4	1,180	3,952	668	35,720	121,478	21,103	620	2,075	351	230	791	150	37,750	128,296	22,272
4- 5	490	2,170	449	12,960	57,375	11,902	240	1,070	228	90	396	80	13,780	61,011	12,659
5- 6	240	1,299	297	6,910	37,619	8,742	70	384	93	110	587	138	7,330	39,889	9,270
6- 7	200	1,271	309	4,370	28,168	7,157	20	125	28	50	322	87	4,640	29,886	7,581
7- 8	60	447	114	2,710	20,277	5,519	30	225	63	10	70	17	2,810	21,019	5,713
8- 9	30	246	68	1,770	14,963	4,272	20	165	49	10	82	26	1,830	15,456	4,415
9-10	40	388	114	1,630	15,407	4,618	10	97	30	—	—	—	1,680	15,892	4,762
Over 10	199	3,201	1,276	6,171	104,693	42,936	62	1,424	681	48	1,038	484	6,480	110,356	45,377
Total	26,539	56,120	6,787	455,981	1,123,488	170,065	20,452	37,995	3,707	6,338	12,875	1,723	509,310	1,230,478	182,282

TABLE E—(Cont'd.)
1946 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons By Tax Status,
Dependents, Sex and Marital Status

TAXED AS MARRIED—WITH ONE DEPENDENT

Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Hundreds of Dollars		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under 7															
7- 8															
8- 9															
9-10															
10-11															
11-12															
12-13		780	9	13,160	16,495	212	600	751	8	330	413	7	14,710	18,439	236
13-14	1,010	1,362	30	19,480	26,359	554	560	755	17	260	351	9	21,310	28,827	610
14-15	930	1,349	36	21,740	31,589	884	670	970	28	220	320	10	23,560	34,228	958
15-16	1,030	1,599	56	24,580	38,108	1,393	550	852	32	180	276	10	26,340	40,835	1,491
16-17	1,040	1,709	78	24,750	40,800	1,845	350	575	25	100	165	9	26,240	43,249	1,957
17-18	990	1,730	92	23,900	41,734	2,230	300	523	26	220	384	21	25,410	44,371	2,369
18-19	970	1,794	107	24,080	44,457	2,756	320	590	35	120	221	14	25,490	47,062	2,912
19-20	630	1,230	83	22,050	42,912	2,936	340	664	43	130	253	17	23,150	45,059	3,079
20-21	710	1,457	103	19,920	40,846	3,089	180	370	27	70	145	11	20,880	42,818	3,230
21-22	460	988	77	18,330	39,328	3,188	140	302	24	20	43	4	18,950	40,661	3,293
22-23	420	944	79	15,760	35,440	3,094	30	67	6	50	113	10	16,260	36,564	3,189
23-24	320	751	66	13,370	31,391	2,835	90	212	21	40	94	10	13,820	32,448	2,932
24-25	320	784	73	12,190	29,790	2,845	70	170	16	40	97	9	12,620	30,841	2,943
25-26	180	460	43	9,570	24,361	2,412	70	181	16	—	—	—	9,820	25,002	2,471
26-27	250	661	63	8,260	21,850	2,269	30	79	8	70	186	19	8,610	22,776	2,359
27-28	190	523	55	7,560	20,752	2,309	20	55	6	—	—	—	7,770	21,330	2,370
28-29	100	285	33	6,330	17,991	2,109	40	114	14	10	28	3	6,480	18,418	2,159
29-30	100	296	34	5,630	16,574	2,052	20	59	8	30	89	11	5,780	17,018	2,105
Thousands of Dollars															
3- 4	500	1,670	236	28,000	95,166	13,849	220	754	106	160	561	86	28,880	98,151	14,277
4- 5	180	801	147	10,040	44,379	8,172	50	227	45	90	401	71	10,360	45,808	8,435
5- 6	140	759	161	5,100	27,711	5,891	70	388	85	20	112	23	5,330	28,970	6,160
6- 7	10	65	16	2,810	18,065	4,242	40	257	66	30	187	43	2,890	18,574	4,367
7- 8	60	441	111	2,030	15,235	3,896	40	302	74	10	80	20	2,140	16,058	4,101
8- 9	50	430	120	1,040	8,742	2,364	—	—	—	—	—	—	1,090	9,172	2,484
9-10	—	—	—	940	8,888	2,487	—	—	—	—	—	—	940	8,888	2,487
Over 10	93	1,515	588	3,510	57,247	22,339	56	933	385	4	116	55	3,663	59,811	23,367
Total	11,303	24,383	2,496	344,130	836,210	102,252	4,856	10,150	1,121	2,204	4,635	472	362,493	875,378	106,341

TAXED AS MARRIED—WITH TWO DEPENDENTS

Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Hundreds of Dollars		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under 7															
7- 8															
8- 9															
9-10															
10-11															
11-12															
12-13	200	252	3	8,500	10,603	102	110	138	1	170	215	3	8,980	11,208	109
13-14	280	375	5	11,680	15,772	236	120	161	2	190	256	4	12,270	16,564	247
14-15	260	375	8	14,270	20,703	453	110	160	4	180	260	9	14,820	21,498	474
15-16	350	541	12	16,930	26,251	619	90	140	4	110	171	5	17,480	27,103	640
16-17	280	463	15	17,280	28,505	855	80	131	4	120	197	7	17,760	29,296	881
17-18	300	523	21	17,620	30,836	1,155	50	87	4	80	140	5	18,050	31,586	1,185
18-19	250	459	21	17,500	32,345	1,571	90	165	7	40	74	4	17,880	33,043	1,603
19-20	290	567	32	17,040	33,209	1,876	50	98	4	50	96	4	17,430	33,970	1,916
20-21	220	450	29	16,460	33,762	2,230	20	40	3	120	244	14	16,820	34,496	2,276
21-22	200	430	27	15,220	32,726	2,480	40	86	5	80	170	13	15,540	33,412	2,525
22-23	80	180	12	12,850	28,890	2,336	40	89	7	30	68	6	13,000	29,227	2,361
23-24	210	495	40	10,940	25,625	2,217	30	71	6	10	23	1	11,190	26,214	2,264
24-25	70	171	16	9,660	23,642	2,179	40	98	8	20	50	5	9,790	23,961	2,208
25-26	80	205	21	8,080	20,583	1,998	10	25	2	50	128	12	8,220	20,941	2,033
26-27	60	159	14	6,820	18,042	1,834	50	131	8	10	27	2	6,940	18,359	1,858
27-28	20	55	4	6,030	16,550	1,757	10	27	2	—	—	—	6,060	16,632	1,763
28-29	40	114	14	5,110	14,533	1,578	20	57	5	30	85	11	5,200	14,789	1,608
29-30	70	205	22	4,850	14,265	1,585	—	—	—	30	88	8	4,950	14,558	1,615
Thousands of Dollars															
3- 4	180	610	69	25,060	85,316	10,719	30	109	13	70	243	32	25,340	86,278	10,833
4- 5	30	129	20	9,280	40,989	6,587	40	183	30	60	263	44	9,410	41,564	6,681
5- 6	70	393	76	4,920	26,701	5,081	—	—	—	30	164	31	5,020	27,258	5,188
6- 7	20	127	34	2,710	17,558	3,790	20	134	31	10	66	16	2,760	17,885	3,871
7- 8	10	71	13	1,860	13,907	3,305	—	—	—	60	446	101	1,930	14,424	3,419
8- 9	10	80	20	1,280	10,853	2,704	—	—	—	10	86	22	1,300	11,019	2,746
9-10	10	98	28	1,060	10,078	2,676	20	191	54	10	95	25	1,100	10,462	2,783
Over 10	10	137	49	3,287	52,748	19,825	2	62	28	21	376	155	3,320	53,323	20,057
Total	3,600	7,664	625	266,297	684,992	81,748	1,072	2,383	232	1,591	4,031	539	272,560	699,070	83,144

TABLE E—(Cont'd.)
1946 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons By Tax Status,
Dependents, Sex and Marital Status

TAXED AS MARRIED—WITH THREE DEPENDENTS

Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Hundreds of Dollars															
Under 7															
7- 8															
8- 9															
9-10															
10-11															
11-12															
12-13	90	114	—	3,750	4,685	26	30	38	—	10	12	—	3,880	4,849	26
13-14	80	108	1	6,050	8,192	73	30	41	—	90	121	1	6,250	8,462	75
14-15	140	203	5	6,640	9,626	180	20	29	—	20	29	1	6,820	9,887	186
15-16	100	154	5	8,190	12,676	277	20	31	1	40	61	—	8,350	12,922	283
16-17	90	149	4	8,540	14,073	439	10	16	1	20	33	1	8,660	14,271	445
17-18	130	227	6	8,750	15,301	505	20	34	1	30	53	2	8,930	15,615	514
18-19	120	222	8	8,830	16,325	652	20	37	1	40	74	4	9,010	16,658	665
19-20	90	175	8	8,790	17,130	794	20	39	1	10	19	—	8,910	17,363	803
20-21	100	205	9	8,150	16,739	954	10	20	1	40	82	5	8,300	17,046	969
21-22	100	216	16	7,050	15,170	983	10	22	2	20	42	3	7,180	15,450	1,004
22-23	30	68	6	6,060	13,615	996	10	22	1	10	22	2	6,110	13,727	1,005
23-24	60	140	9	5,700	13,371	1,071	—	—	—	—	—	—	5,760	13,511	1,080
24-25	10	24	1	4,440	10,863	968	—	—	—	30	74	5	4,480	10,961	974
25-26	50	127	13	4,110	10,473	977	—	—	—	10	25	3	4,170	10,625	993
26-27	20	53	3	3,350	8,871	884	—	—	—	—	—	—	3,370	8,924	887
27-28	40	109	14	2,900	7,964	839	—	—	—	10	27	3	2,950	8,100	856
28-29	10	29	3	2,240	6,379	700	—	—	—	10	28	2	2,260	6,436	705
29-30	—	—	—	1,990	5,867	655	—	—	—	10	30	2	2,000	5,897	657
Thousands of Dollars															
3- 4	90	303	32	11,080	37,781	4,479	—	—	—	40	135	16	11,210	38,219	4,527
4- 5	—	—	—	4,500	19,935	2,782	—	—	—	10	41	6	4,510	19,976	2,788
5- 6	50	277	50	2,230	12,105	2,071	20	103	14	10	55	10	2,310	12,540	2,145
6- 7	—	—	—	1,270	8,158	1,606	—	—	—	20	124	23	1,290	8,282	1,629
7- 8	10	73	16	1,030	7,641	1,680	—	—	—	—	—	—	1,040	7,714	1,696
8- 9	—	—	—	620	5,257	1,227	—	—	—	—	—	—	620	5,257	1,227
9-10	10	96	28	380	3,586	888	—	—	—	—	—	—	390	3,682	916
Over 10	23	461	184	1,782	29,462	11,043	1	27	12	11	192	70	1,817	30,142	11,309
Total	1,443	3,533	421	128,422	331,245	37,749	221	459	35	491	1,279	159	130,577	336,516	38,364

TAXED AS MARRIED—WITH FOUR DEPENDENTS

		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Hundreds of Dollars															
Under 7															
7- 8															
8- 9															
9-10															
10-11															
11-12															
12-13															
13-14															
14-15	70	102	2	2,590	3,762	67	10	14	1	40	57	1	2,710	3,935	71
15-16	10	15	—	4,390	6,810	117	10	16	1	40	63	1	4,450	6,904	119
16-17	50	82	2	4,620	7,627	202	10	16	1	10	16	—	4,690	7,741	205
17-18	50	86	3	5,050	8,832	260	10	18	1	30	53	2	5,140	8,986	266
18-19	50	92	4	4,600	8,512	331	10	19	1	20	37	2	4,680	8,660	338
19-20	30	59	3	4,440	8,669	355	—	—	—	10	20	1	4,480	8,748	359
20-21	40	83	4	4,640	9,496	468	20	41	1	20	41	2	4,720	9,661	475
21-22	60	128	6	4,090	8,798	468	—	—	—	—	—	—	4,150	8,926	474
22-23	40	90	6	3,400	7,642	504	—	—	—	—	—	—	3,440	7,732	510
23-24	20	46	4	2,700	6,348	457	—	—	—	20	47	3	2,740	6,441	464
24-25	10	24	2	2,090	5,111	410	—	—	—	—	—	—	2,100	5,135	412
25-26	10	25	1	2,050	5,229	441	—	—	—	30	78	8	2,090	5,332	450
26-27	—	—	—	1,600	4,234	392	—	—	—	—	—	—	1,600	4,234	392
27-28	30	83	9	1,060	2,909	294	—	—	—	—	—	—	1,090	2,992	303
28-29	10	28	3	1,100	3,131	337	—	—	—	—	—	—	1,110	3,159	340
29-30	10	30	2	900	2,649	284	—	—	—	—	—	—	910	2,679	286
Thousands of Dollars															
3- 4	50	174	17	4,230	14,252	1,670	10	31	5	—	—	—	4,290	14,457	1,692
4- 5	10	43	8	1,540	6,817	891	—	—	—	—	—	—	1,550	6,860	899
5- 6	—	—	—	830	4,541	689	10	56	8	—	—	—	840	4,597	697
6- 7	10	69	13	620	3,993	699	—	—	—	—	—	—	630	4,062	712
7- 8	—	—	—	330	2,488	500	—	—	—	—	—	—	330	2,488	500
8- 9	—	—	—	240	2,023	440	—	—	—	—	—	—	240	2,023	440
9-10	—	—	—	140	1,306	300	—	—	—	—	—	—	140	1,306	300
Over 10	—	—	—	700	13,178	5,318	1	29	14	11	152	46	712	13,359	5,378
Total	560	1,259	89	57,950	148,357	15,894	91	240	33	231	564	66	58,832	150,420	16,082

TABLE E—(Cont'd.)
1946 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons By Tax Status,
Dependents, Sex and Marital Status

TAXED AS MARRIED—WITH FIVE DEPENDENTS															
Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Hundreds of Dollars		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under 7															
7- 8															
8- 9															
9-10															
10-11															
11-12															
12-13															
13-14															
14-15	10	15	—	860	1,251	27	—	—	—	—	—	—	870	1,266	27
15-16	30	46	1	1,570	2,435	48	—	—	—	20	31	1	1,620	2,512	50
16-17	10	17	1	1,880	3,106	101	—	—	—	—	—	—	1,890	3,123	102
17-18	20	35	1	2,050	3,590	126	—	—	—	10	18	1	2,080	3,643	128
18-19	10	19	1	1,950	3,602	162	—	—	—	—	—	—	1,960	3,621	163
19-20	20	38	2	1,960	3,825	175	10	19	1	—	—	—	1,990	3,882	178
20-21	30	61	2	1,790	3,661	201	—	—	—	—	—	—	1,820	3,722	203
21-22	10	21	1	1,930	4,158	230	—	—	—	—	—	—	1,940	4,179	231
22-23	20	44	2	1,520	3,416	222	—	—	—	—	—	—	1,540	3,460	224
23-24	10	24	2	1,470	3,453	233	—	—	—	—	—	—	1,480	3,477	235
24-25	—	—	—	1,150	2,813	209	—	—	—	—	—	—	1,150	2,813	209
25-26	—	—	—	940	2,394	197	—	—	—	—	—	—	940	2,394	197
26-27	—	—	—	790	2,090	195	—	—	—	—	—	—	790	2,090	195
27-28	—	—	—	610	1,679	161	—	—	—	—	—	—	610	1,679	161
28-29	—	—	—	530	1,507	139	—	—	—	—	—	—	530	1,507	139
29-30	—	—	—	440	1,297	135	—	—	—	—	—	—	440	1,297	135
Thousands of Dollars															
3- 4	20	74	9	1,920	6,565	758	—	—	—	20	63	7	1,960	6,702	774
4- 5	—	—	—	640	2,828	372	—	—	—	—	—	—	640	2,828	372
5- 6	—	—	—	400	2,194	285	10	54	5	—	—	—	410	2,248	290
6- 7	—	—	—	170	1,073	164	—	—	—	10	65	8	180	1,138	172
7- 8	—	—	—	120	908	173	—	—	—	—	—	—	120	908	173
8- 9	—	—	—	40	339	71	—	—	—	—	—	—	40	339	71
9-10	—	—	—	60	564	126	—	—	—	—	—	—	60	564	126
Over 10	—	—	—	265	4,620	1,710	—	—	—	—	—	—	265	4,620	1,710
Total	190	394	22	25,055	63,368	6,220	20	73	6	60	177	17	25,325	64,012	6,265

TAXED AS MARRIED—WITH SIX OR MORE DEPENDENTS															
Income Class	Single Males			Married Males			Single Females			Married Females			Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Hundreds of Dollars		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under 7															
7- 8															
8- 9															
9-10															
10-11															
11-12															
12-13															
13-14															
14-15	10	15	—	1,010	1,467	40	—	—	—	20	29	—	1,040	1,511	40
15-16	—	—	—	1,760	2,736	67	—	—	—	10	16	—	1,770	2,752	67
16-17	20	33	1	1,570	2,589	102	—	—	—	10	16	—	1,600	2,638	103
17-18	20	35	1	1,760	3,079	128	—	—	—	—	—	—	1,780	3,114	129
18-19	20	37	1	1,790	3,311	175	—	—	—	—	—	—	1,810	3,348	176
19-20	10	19	1	1,620	3,158	192	—	—	—	20	40	2	1,650	3,217	195
20-21	10	21	2	1,650	3,384	231	—	—	—	—	—	—	1,660	3,405	233
21-22	—	—	—	1,490	3,202	231	—	—	—	—	—	—	1,490	3,202	231
22-23	10	23	1	1,260	2,831	222	—	—	—	—	—	—	1,270	2,854	223
23-24	—	—	—	1,040	2,420	199	—	—	—	—	—	—	1,040	2,420	199
24-25	10	25	3	820	2,003	166	—	—	—	10	24	1	840	2,052	170
25-26	—	—	—	720	1,833	161	—	—	—	10	26	—	730	1,859	161
26-27	—	—	—	760	2,012	199	10	27	3	—	—	—	770	2,039	202
27-28	—	—	—	650	1,786	160	—	—	—	—	—	—	650	1,786	160
28-29	—	—	—	510	1,453	155	—	—	—	—	—	—	510	1,453	155
29-30	10	30	4	330	972	104	—	—	—	—	—	—	340	1,002	108
Thousands of Dollars															
3- 4	10	35	3	1,960	6,586	769	—	—	—	—	—	—	1,970	6,621	772
4- 5	—	—	—	530	2,334	313	—	—	—	—	—	—	530	2,334	313
5- 6	—	—	—	210	1,134	140	—	—	—	10	56	6	220	1,190	146
6- 7	—	—	—	170	1,088	167	—	—	—	—	—	—	170	1,088	167
7- 8	—	—	—	120	888	135	—	—	—	—	—	—	120	888	135
8- 9	—	—	—	100	858	140	—	—	—	—	—	—	100	858	140
9-10	—	—	—	50	487	87	—	—	—	—	—	—	50	487	87
Over 10	—	—	—	195	3,150	1,003	—	—	—	—	—	—	195	3,150	1,003
Total	130	273	17	22,075	54,761	5,286	10	27	3	90	207	9	22,305	55,268	5,315

TABLE F
1946 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes

INCOME CLASS	Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Net Loss.....	—	—	—	20	41	3	—	—	—
Under \$700.....	90	61	—	1,310	879	10	910	597	10
\$700—800.....	260	195	6	3,910	2,936	91	2,680	2,016	65
800—900.....	240	206	11	4,250	3,607	190	3,130	2,664	139
900—1,000.....	360	340	22	3,830	3,634	230	2,630	2,483	156
Under 1,000.....	950	802	39	13,300	11,056	521	9,350	7,760	370
1,000—1,100.....	270	282	22	3,580	3,764	297	2,530	2,650	208
1,100—1,200.....	170	194	18	3,090	3,553	324	1,800	2,063	187
1,200—1,300.....	390	487	18	5,540	6,930	365	3,540	4,439	232
1,300—1,400.....	430	578	28	5,930	8,002	430	3,910	5,271	283
1,400—1,500.....	330	478	26	5,870	8,510	490	3,790	5,495	328
1,500—1,600.....	340	526	24	5,810	9,002	527	3,890	6,034	353
1,600—1,700.....	240	395	22	5,480	9,032	621	3,580	5,901	397
1,700—1,800.....	140	245	18	4,790	8,374	634	3,090	5,400	375
1,800—1,900.....	170	312	16	4,140	7,640	620	2,800	5,175	395
1,900—2,000.....	110	214	15	4,120	8,033	659	2,510	4,889	394
1,000—2,000.....	2,590	3,711	207	48,350	72,840	4,967	31,440	47,317	3,152
2,000—2,100.....	250	514	37	4,060	8,324	773	2,360	4,830	411
2,100—2,200.....	110	238	28	3,670	7,881	725	2,060	4,429	430
2,200—2,300.....	230	514	47	2,800	6,293	611	1,680	3,775	373
2,300—2,400.....	120	280	25	2,280	5,347	561	1,320	3,100	341
2,400—2,500.....	60	148	16	2,100	5,131	569	1,280	3,127	316
2,500—2,600.....	80	204	26	1,560	3,974	443	870	2,214	246
2,600—2,700.....	110	291	35	1,350	3,570	407	950	2,516	298
2,700—2,800.....	90	247	28	1,280	3,518	427	800	2,196	287
2,800—2,900.....	70	200	23	950	2,703	353	500	1,429	169
2,900—3,000.....	50	148	22	860	2,540	348	590	1,737	227
2,000—3,000.....	1,170	2,784	287	20,910	49,281	5,217	12,410	29,353	3,098
3,000—3,500.....	250	809	114	2,620	8,412	1,152	2,050	6,590	933
3,500—4,000.....	100	369	65	1,340	4,999	821	1,080	4,012	623
3,000—4,000.....	350	1,178	179	3,960	13,411	1,973	3,130	10,602	1,556
4,000—4,500.....	100	417	69	880	3,702	674	520	2,202	375
4,500—5,000.....	20	96	17	610	2,881	579	370	1,740	347
4,000—5,000.....	120	513	86	1,490	6,583	1,253	890	3,942	722
5,000—6,000.....	60	327	71	740	4,031	890	490	2,673	586
6,000—7,000.....	30	193	50	500	3,222	770	190	1,231	288
7,000—8,000.....	60	438	110	200	1,503	388	100	751	198
8,000—9,000.....	10	85	18	150	1,277	332	100	845	226
9,000—10,000.....	—	—	—	200	1,887	544	160	1,502	417
5,000—10,000.....	160	1,043	249	1,790	11,920	2,924	1,040	7,002	1,715
10,000—15,000.....	40	477	142	440	5,247	1,746	330	3,998	1,326
15,000—20,000.....	21	382	163	120	2,073	832	70	1,235	507
20,000—25,000.....	—	—	—	70	1,554	660	70	1,559	657
10,000—25,000.....	61	859	305	630	8,874	3,238	470	6,792	2,490
Over 25,000.....	—	—	—	49	1,876	957	34	1,332	672
Grand Total.....	5,401	10,890	1,352	90,499	175,800	21,053	58,764	114,100	13,775

Bold Italic Figures Denote Net Loss

TABLE F—(Cont'd.)
1946 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes

INCOME CLASS	Quebec			Ontario			Manitoba		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Net Loss.....	10	(\$000) 15	(\$000) 1	100	(\$000) 243	(\$000) 17	—	(\$000) —	(\$000) —
Under \$700.....	6,850	4,611	38	12,090	8,084	96	2,140	1,429	16
\$700—800.....	24,670	18,518	509	35,140	26,395	829	6,520	4,899	155
800—900.....	25,140	21,340	1,039	39,390	33,470	1,786	7,090	6,028	326
900—1,000.....	24,530	23,271	1,396	42,440	40,293	2,641	6,510	6,174	404
Under 1,000.....	81,190	67,740	2,982	129,060	108,242	5,352	22,260	18,530	901
1,000—1,100.....	23,050	24,134	1,750	42,050	44,129	3,541	5,900	6,193	497
1,100—1,200.....	20,830	23,919	2,035	38,100	43,775	4,064	4,740	5,441	503
1,200—1,300.....	29,330	36,691	2,245	57,430	71,841	4,803	7,480	9,351	573
1,300—1,400.....	33,970	45,778	2,757	62,790	84,692	5,898	8,140	10,971	703
1,400—1,500.....	34,130	49,467	3,099	62,470	90,567	6,528	8,200	11,886	770
1,500—1,600.....	35,720	55,373	3,515	62,520	96,865	7,156	8,500	13,164	896
1,600—1,700.....	32,060	52,835	3,564	59,610	98,281	7,752	8,170	13,470	956
1,700—1,800.....	29,950	52,368	3,577	55,940	97,843	7,890	7,400	12,926	971
1,800—1,900.....	29,600	54,693	4,094	52,580	97,166	8,446	6,810	12,594	1,048
1,900—2,000.....	25,980	50,641	3,975	45,850	89,300	8,023	6,560	12,790	1,113
1,000—2,000.....	294,620	445,899	30,611	539,340	814,459	64,101	71,900	108,786	8,030
2,000—2,100.....	23,550	48,254	3,992	41,820	85,662	8,148	5,930	12,149	1,152
2,100—2,200.....	20,990	45,066	4,025	36,330	78,034	7,804	5,270	11,319	1,127
2,200—2,300.....	17,450	39,226	3,762	30,180	67,826	7,174	4,580	10,298	1,089
2,300—2,400.....	14,640	34,365	3,353	26,150	61,394	6,916	3,650	8,575	949
2,400—2,500.....	12,510	30,603	3,253	22,390	54,807	6,415	2,890	7,078	844
2,500—2,600.....	10,240	26,072	2,843	18,420	46,935	5,570	2,590	6,598	802
2,600—2,700.....	9,490	25,220	2,950	15,140	40,075	5,034	1,980	5,243	646
2,700—2,800.....	8,090	22,222	2,713	13,290	36,519	4,823	1,870	5,136	665
2,800—2,900.....	6,610	18,824	2,373	11,710	33,352	4,554	1,360	3,872	538
2,900—3,000.....	5,860	17,274	2,275	10,140	29,902	4,179	1,410	4,162	564
2,000—3,000.....	129,430	307,126	31,539	225,570	534,506	60,617	31,530	74,430	8,376
3,000—3,500.....	17,420	56,247	7,998	35,130	112,971	16,970	4,550	14,618	2,171
3,500—4,000.....	10,720	39,971	6,394	19,320	71,991	12,082	2,480	9,237	1,547
3,000—4,000.....	28,140	96,218	14,392	54,450	184,962	29,052	7,030	23,855	3,718
4,000—4,500.....	6,650	28,104	4,855	12,010	50,694	9,268	1,640	6,920	1,272
4,500—5,000.....	4,590	21,724	4,165	7,900	37,385	7,501	1,020	4,841	952
4,000—5,000.....	11,240	49,828	9,020	19,910	88,079	16,769	2,660	11,761	2,224
5,000—6,000.....	6,450	35,032	7,325	10,210	55,614	11,933	1,340	7,340	1,564
6,000—7,000.....	3,410	21,985	5,103	6,240	40,241	9,625	950	6,082	1,454
7,000—8,000.....	2,680	20,056	4,998	4,620	34,558	9,000	500	3,729	980
8,000—9,000.....	1,730	14,593	3,761	2,640	22,305	6,087	300	2,530	706
9,000—10,000.....	1,350	12,773	3,643	2,190	20,725	6,048	310	2,949	878
5,000—10,000.....	15,620	104,439	24,830	25,900	173,443	42,693	3,400	22,630	5,582
10,000—15,000.....	3,180	37,620	12,177	5,120	61,555	20,581	740	8,757	2,810
15,000—20,000.....	1,120	19,035	7,398	2,020	34,549	13,725	150	2,586	969
20,000—25,000.....	540	11,987	5,201	880	19,676	8,525	140	3,195	1,326
10,000—25,000.....	4,840	68,642	24,776	8,020	115,780	42,831	1,030	14,538	5,105
Over 25,000.....	792	37,062	20,055	1,257	55,798	30,078	111	4,357	2,246
Grand Total.....	565,882	1,176,939	158,206	1,003,607	2,075,026	291,510	139,921	278,887	36,182

Bold Italic Figures Denote Net Loss

TABLE F—(Cont'd.)
1946 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes

Income Class	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Net Loss.....	10	(\$000) 5	(\$000) 1	10	(\$000) 9	(\$000) 2	20	(\$000) 27	(\$000) 6	—	(\$000) —	(\$000) —
Under \$700.....	1,520	990	23	2,100	1,362	24	3,420	2,280	27	20	14	—
\$700—800.....	4,240	3,177	103	5,010	3,761	119	8,960	6,711	213	10	7	—
800—900.....	3,880	3,302	181	5,180	4,403	235	10,440	8,872	483	30	24	1
900—1,000.....	5,190	4,915	333	5,650	5,368	355	10,910	10,362	679	40	38	3
Under 1,000.....	14,830	12,384	640	17,940	14,894	733	33,730	28,225	1,402	100	83	4
1,000—1,100....	4,440	4,658	378	5,600	5,874	477	9,810	10,295	829	50	52	4
1,100—1,200....	3,780	4,337	404	4,680	5,370	505	9,010	10,340	970	30	34	3
1,200—1,300....	5,820	7,280	427	7,060	8,830	557	15,120	18,918	1,205	20	25	1
1,300—1,400....	5,890	7,948	452	7,630	10,289	620	15,550	20,975	1,389	50	67	6
1,400—1,500....	5,920	8,568	558	8,120	11,769	777	14,320	20,773	1,454	40	59	7
1,500—1,600....	5,990	9,275	608	8,290	12,842	910	16,000	24,778	1,857	30	47	6
1,600—1,700....	5,380	8,873	611	7,660	12,617	876	16,400	27,042	2,127	40	66	10
1,700—1,800....	4,830	8,446	592	6,400	11,199	876	14,420	25,214	2,049	30	53	6
1,800—1,900....	4,770	8,824	727	6,160	11,373	953	13,730	25,375	2,226	70	130	19
1,900—2,000....	4,130	8,057	674	5,780	11,255	986	12,420	24,215	2,281	60	117	16
1,000—2,000.....	50,950	76,266	5,431	67,380	101,418	7,537	136,780	207,925	16,387	420	650	78
2,000—2,100....	3,360	6,881	642	5,190	10,613	1,016	11,460	23,492	2,314	60	122	17
2,100—2,200....	2,680	5,753	550	4,790	10,284	1,133	11,110	23,849	2,507	60	129	19
2,200—2,300....	2,330	5,238	539	4,090	9,190	970	8,950	20,093	2,233	40	90	15
2,300—2,400....	2,080	4,890	530	3,810	8,940	987	7,470	17,544	2,032	60	141	24
2,400—2,500....	2,020	4,935	558	3,200	7,829	907	6,230	15,232	1,844	80	195	34
2,500—2,600....	1,630	4,160	497	2,410	6,145	749	5,300	13,503	1,634	70	178	28
2,600—2,700....	1,380	3,650	470	2,060	5,457	693	4,500	11,915	1,541	30	79	17
2,700—2,800....	1,240	3,408	442	1,890	5,196	680	3,820	10,486	1,398	60	164	23
2,800—2,900....	1,100	3,130	397	1,640	4,671	648	2,910	8,281	1,159	30	86	12
2,900—3,000....	1,090	3,215	444	1,620	4,777	668	2,820	8,317	1,196	40	117	15
2,000—3,000.....	18,910	45,260	5,069	30,700	73,102	8,451	64,570	152,712	17,858	530	1,301	204
3,000—3,500....	3,630	11,707	1,757	4,940	15,940	2,388	8,990	28,928	4,527	80	259	53
3,500—4,000....	1,890	7,050	1,182	2,580	9,581	1,595	5,030	18,698	3,164	80	298	58
3,000—4,000.....	5,520	18,757	2,939	7,520	25,521	3,983	14,020	47,626	7,691	160	557	111
4,000—4,500....	1,040	4,400	824	1,610	6,770	1,265	3,010	12,711	2,392	60	255	53
4,500—5,000....	690	3,252	640	1,220	5,749	1,129	2,090	9,867	1,994	10	49	11
4,000—5,000.....	1,730	7,652	1,464	2,830	12,519	2,394	5,100	22,578	4,386	70	304	64
5,000—6,000....	890	4,858	1,058	1,530	8,298	1,796	2,610	14,140	3,122	10	55	13
6,000—7,000....	650	4,170	960	760	4,881	1,156	1,750	11,257	2,811	10	63	16
7,000—8,000....	340	2,525	666	480	3,590	924	980	7,354	1,883	10	75	21
8,000—9,000....	200	1,703	461	290	2,423	671	540	4,605	1,276	—	—	—
9,000—10,000....	170	1,615	461	200	1,883	519	620	5,885	1,685	10	98	28
5,000—10,000.....	2,250	14,871	3,606	3,260	21,075	5,066	6,500	43,241	10,777	40	291	78
10,000—15,000....	370	4,448	1,490	580	7,075	2,391	1,160	13,860	4,643	11	139	55
15,000—20,000....	70	1,187	462	190	3,276	1,282	280	4,799	1,910	—	—	—
20,000—25,000....	10	232	100	70	1,530	662	190	4,124	1,760	—	—	—
10,000—25,000.....	450	5,867	2,052	840	11,881	4,335	1,630	22,783	8,313	11	139	55
Over 25,000.....	16	512	254	60	1,921	907	161	6,480	3,355	—	—	—
Grand Total.....	94,666	181,564	21,456	130,540	262,322	33,408	262,511	531,543	70,175	1,331	3,325	594

Bold Italic Figures Denote Net Loss

TABLE G
1946 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Occupational Classes

OCCUPATION	Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Farmers †.....	60	92	5	120	269	33	60	126	15
Forestry Operators.....	—	—	—	110	493	124	130	452	92
Fishermen.....	10	22	2	50	71	4	180	439	59
Hunters, Trappers and Guides.....	—	—	—	—	—	—	—	—	—
Total Primary Producers.....	70	114	7	280	833	161	370	1,017	166
Medical Doctors and Surgeons.....	40	191	37	355	2,424	663	191	1,601	454
Dentists.....	30	98	14	210	1,133	263	50	238	53
Lawyers.....	20	30	1	71	515	133	101	779	233
Engineers and Architects.....	—	—	—	61	223	59	20	54	6
Authors and Writers.....	—	—	—	—	—	—	—	—	—
Entertainers.....	—	—	—	20	15	—	—	—	—
Osteopaths, Chiropractors, etc.....	—	—	—	20	46	5	50	125	17
Nurses.....	20	24	2	160	155	9	80	68	2
Other Professionals.....	—	—	—	71	364	95	10	12	—
Total Professionals.....	110	343	54	968	4,875	1,227	502	2,877	765
Agricultural Enterprises.....	—	—	—	40	46	1	20	28	1
Business Enterprises.....	3,350	6,219	715	64,139	116,265	11,632	42,445	75,312	7,285
Institutions.....	150	240	28	2,070	3,014	274	1,520	2,212	213
Educational Institutions.....	40	75	5	2,430	3,876	443	1,590	2,632	303
British and Foreign Governments.....	—	—	—	30	151	33	10	23	4
Dominion Government.....	440	829	77	8,240	13,728	1,201	3,520	6,473	692
Provincial Governments.....	250	342	19	2,050	3,505	352	1,470	2,530	232
Municipal and Smaller Governments.....	90	130	8	1,560	2,705	233	1,110	1,811	135
Employees of Private Individuals.....	—	—	—	30	42	6	50	58	3
Armed Services.....	30	79	7	810	2,243	249	370	1,059	120
Unclassified.....	10	77	25	30	109	21	—	—	—
Total Employees.....	4,360	7,991	884	81,429	145,684	14,445	52,105	92,138	8,988
Salesmen.....	20	38	2	641	1,975	326	390	1,219	207
Sole Proprietors.....	420	1,216	196	3,347	10,786	2,112	3,061	9,531	1,778
Partners in Business.....	220	684	110	942	3,471	804	612	1,997	444
Total Business Proprietors.....	640	1,900	306	4,289	14,257	2,916	3,673	11,528	2,222
Investment Income Predominates.....	141	407	93	2,102	6,921	1,840	1,184	4,445	1,338
Pension Income Predominates.....	60	97	6	740	1,214	127	500	848	83
Total Financial.....	201	504	99	2,842	8,135	1,967	1,684	5,293	1,421
Estates.....	—	—	—	50	41	11	30	9	3
Unclassified.....	—	—	—	—	—	—	10	19	3
Grand Total.....	5,401	10,890	1,352	90,499	175,800	21,053	58,764	114,100	13,775

(†) In addition to the farmers' returns tabulated herein, there was a substantial number received too late for inclusion.

TABLE G—(Cont'd.)

1946 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax
By Occupational Classes

OCCUPATION	Quebec			Ontario			Manitoba		
	Number of Tax- payers	Total Income	Total Tax	Number of Tax- payers	Total Income	Total Tax-	Number of Tax- payers	Total Income	Total Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Farmers.....	400	747	14	5,305	11,970	1,449	6,780	13,053	1,265
Forestry Operators.....	80	256	40	130	347	39	—	—	—
Fishermen.....	20	34	1	190	629	127	40	71	7
Hunters, Trappers and Guides.....	—	—	—	10	12	1	—	—	—
Total Primary Producers.....	500	1,037	55	5,635	12,958	1,616	6,820	13,124	1,272
Medical Doctors and Surgeons.....	1,670	9,677	2,524	2,429	18,498	5,529	290	2,787	984
Dentists.....	491	1,875	315	1,281	6,619	1,455	251	1,520	393
Lawyers.....	899	5,273	1,711	1,586	11,965	3,846	233	1,238	290
Engineers and Architects.....	524	2,983	776	389	2,675	857	30	143	35
Authors and Writers.....	60	235	49	62	201	48	—	—	—
Entertainers.....	160	324	33	560	1,407	218	10	19	2
Osteopaths, Chiropractors, etc.....	30	96	11	250	681	105	30	141	30
Nurses.....	480	564	54	1,460	1,798	184	120	132	11
Other Professionals.....	543	2,350	545	715	2,243	446	20	45	5
Total Professionals.....	4,857	23,377	6,018	8,732	46,087	12,688	984	6,025	1,750
Agricultural Enterprises.....	100	148	8	870	1,080	66	230	255	22
Business Enterprises.....	443,947	847,901	96,540	751,696	1,419,978	167,543	98,213	182,259	21,108
Institutions.....	8,350	13,100	1,322	18,350	28,047	2,871	2,890	4,066	355
Educational Institutions.....	7,870	15,650	1,942	26,210	50,201	6,591	4,130	7,314	917
British and Foreign Governments.....	550	1,552	247	550	947	116	10	12	1
Dominion Government.....	24,443	44,070	4,389	52,263	96,556	11,030	6,680	12,240	1,336
Provincial Governments.....	12,300	23,231	2,121	13,701	27,227	3,207	3,980	6,676	647
Municipal and Smaller Governments.....	11,100	21,782	1,827	26,790	51,588	5,020	3,750	7,182	701
Employees of Private Individuals.....	1,150	1,344	84	2,420	2,925	210	50	85	5
Armed Services.....	1,530	3,864	395	4,400	12,761	1,527	750	2,166	242
Unclassified.....	1,410	1,843	112	230	430	43	10	8	—
Total Employees.....	512,750	974,485	108,987	897,480	1,691,740	198,224	120,693	222,263	25,334
Salesmen.....	5,608	19,027	3,480	9,357	35,053	7,382	980	3,693	724
Sole Proprietors.....	21,843	69,271	12,090	36,683	123,818	25,369	5,099	15,453	2,756
Partners in Business.....	6,932	28,687	6,989	16,003	60,671	14,283	2,566	9,299	1,880
Total Business Proprietors.....	28,775	97,958	19,079	52,686	184,489	39,652	7,665	24,752	4,636
Investment Income Predominates.....	11,088	56,467	19,973	24,570	95,303	30,578	1,909	7,377	2,180
Pension Income Predominates.....	1,921	3,938	525	4,702	8,686	1,130	670	1,309	197
Total Financial.....	13,009	60,405	20,498	29,272	103,989	31,708	2,579	8,686	2,377
Estates.....	53	110	48	375	569	220	130	227	79
Unclassified.....	330	540	41	70	141	20	70	117	10
Grand Total.....	565,882	1,176,939	158,206	1,003,607	2,075,026	291,510	139,921	278,887	36,182

TABLE G—(Cont'd.)
1946 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Occupational Classes

OCCUPATION	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax- payers	Total In- come	Total Tax	Number of Tax- payers	Total In- come	Total Tax	Number of Tax- payers	Total In- come	Total Tax	Number of Tax- payers	Total In- come	Total Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Farmers.....	13,890	28,759	3,299	10,731	22,730	2,570	3,041	7,785	1,193	—	—	—
Forestry Operators.....	10	27	4	60	82	4	400	1,328	284	10	29	3
Fishermen.....	—	—	—	—	—	—	3,830	8,914	1,275	—	—	—
Hunters, Trappers and Guides....	—	—	—	10	31	1	90	130	15	40	49	2
Total Primary Producers.....	13,900	28,786	3,303	10,801	22,843	2,575	7,361	18,157	2,767	50	78	5
Medical Doctors and Surgeons....	376	3,182	977	397	3,834	1,302	595	5,165	1,652	—	—	—
Dentists.....	140	829	185	250	1,683	434	280	1,772	453	—	—	—
Lawyers.....	280	1,399	319	262	1,450	380	340	2,107	597	—	—	—
Engineers and Architects.....	—	—	—	30	210	50	71	444	113	—	—	—
Authors and Writers.....	—	—	—	—	—	—	50	101	8	—	—	—
Entertainers.....	10	86	25	100	169	17	60	146	22	—	—	—
Osteopaths, Chiropractors, etc....	20	169	46	20	50	5	200	619	113	—	—	—
Nurses.....	60	55	3	90	105	10	290	336	35	—	—	—
Other Professionals.....	40	70	8	142	624	148	210	494	94	—	—	—
Total Professionals.....	926	5,790	1,563	1,291	8,125	2,346	2,096	11,184	3,087	10	63	16
Agricultural Enterprises.....	640	631	40	820	1,128	127	390	458	32	—	—	—
Business Enterprises.....	47,770	83,113	8,295	81,660	151,758	16,912	185,923	348,693	39,764	781	1,979	352
Institutions.....	2,770	3,775	327	2,020	2,866	247	6,500	9,117	850	10	22	4
Educational Institutions.....	5,630	8,423	865	5,420	9,011	1,125	6,210	11,601	1,431	30	100	22
British and Foreign Governments..	20	31	3	460	795	76	130	229	29	20	28	4
Dominion Government.....	4,330	7,964	838	5,341	9,667	1,027	11,100	19,961	2,145	300	700	122
Provincial Governments.....	5,460	9,500	982	4,880	8,227	787	5,950	10,699	1,069	—	—	—
Municipal and Smaller Governments	2,300	4,149	372	4,080	7,432	710	5,970	10,788	955	10	30	4
Employees of Private Individuals..	80	88	5	90	115	7	600	745	54	—	—	—
Armed Services.....	200	488	47	750	2,070	210	1,550	4,130	407	—	—	—
Unclassified.....	—	—	—	20	18	1	60	147	22	—	—	—
Total Employees.....	69,200	118,162	11,774	105,541	193,087	21,229	224,383	416,568	46,758	1,151	2,859	508
Salesmen.....	480	1,313	196	950	2,758	432	2,664	8,052	1,420	—	—	—
Sole Proprietors.....	5,035	14,085	2,196	5,976	18,585	3,456	11,061	33,787	6,405	80	222	47
Partners in Business.....	2,593	8,406	1,585	2,692	8,855	1,726	5,769	16,901	3,142	40	103	18
Total Business Proprietors.....	7,628	22,491	3,781	8,668	27,440	5,182	16,830	50,688	9,547	120	325	65
Investment Income Predominates..	2,232	4,538	756	2,728	7,085	1,467	6,653	21,930	5,806	—	—	—
Pension Income Predominates.....	260	361	30	250	387	43	1,850	3,262	380	—	—	—
Total Financial.....	2,492	4,899	786	2,978	7,472	1,510	8,503	25,192	6,186	—	—	—
Estates.....	30	109	53	131	134	47	151	238	85	—	—	—
Unclassified.....	10	14	—	180	463	87	523	1,464	325	—	—	—
Grand Total.....	94,666	181,564	21,456	130,540	262,322	33,408	262,511	531,543	70,175	1,331	3,325	594

TABLE H

1946 TAXATION YEAR

Distribution by Income Classes in Selected Cities

(Number of Taxpayers)

Income Class	Halifax	Sydney and Glace Bay	Saint John	Moncton	Montreal	Quebec	Hull	Sherbrooke	Three Rivers	Toronto	Hamilton
Under \$ 1,000....	4,450	1,290	2,670	1,330	46,110	5,780	1,280	1,620	1,030	48,180	9,270
\$1,000- 2,000....	14,450	6,320	9,190	3,960	171,760	20,310	6,040	4,380	3,440	183,130	34,340
2,000- 3,000....	6,880	3,430	3,660	2,060	79,700	8,110	1,830	1,700	2,070	77,800	14,100
3,000- 4,000....	1,340	490	740	540	17,880	2,260	240	410	320	20,330	3,670
4,000- 5,000....	670	140	200	160	7,450	980	50	120	160	8,390	1,160
5,000- 6,000....	350	60	120	70	4,760	550	30	110	50	4,290	490
6,000- 7,000....	280	40	50	50	2,260	290	5	70	50	2,650	320
7,000- 8,000....	70	20	40	30	1,890	260	10	50	20	2,160	270
8,000- 9,000....	50	25	40	20	1,200	130	10	50	10	1,090	150
9,000- 10,000....	60	25	40	20	1,040	110	5	20	10	1,060	90
Over 10,000....	247	93	114	112	4,249	410	44	64	52	4,730	467
Total.....	28,847	11,933	16,864	8,352	338,299	39,190	9,544	8,594	7,212	353,810	64,327

Income Class	London	Ottawa	Windsor	Brantford	Ft. William and Pt. Arthur	Kingston	Kitchener and Waterloo	Oshawa	Peter- borough	St. Cath- erines	Sault Ste. Marie
Under \$ 1,000....	4,920	6,530	3,700	1,720	2,260	1,700	2,780	1,230	1,630	1,660	720
\$1,000- 2,000....	16,580	35,210	20,390	7,820	10,300	5,660	11,100	5,630	7,480	7,250	6,090
2,000- 3,000....	6,550	12,900	10,990	2,930	5,390	2,230	3,410	2,230	2,170	2,970	2,500
3,000- 4,000....	1,670	4,130	1,990	580	1,100	570	720	410	450	660	590
4,000- 5,000....	670	1,510	600	150	340	270	260	110	110	310	120
5,000- 6,000....	340	950	420	65	270	80	85	50	60	135	50
6,000- 7,000....	180	500	180	65	75	80	75	35	30	135	50
7,000- 8,000....	140	290	120	40	65	60	40	35	15	50	30
8,000- 9,000....	90	200	50	40	30	20	40	30	20	30	5
9,000- 10,000....	60	150	40	30	30	20	30	40	25	20	5
Over 10,000....	360	520	210	125	167	52	143	38	83	148	25
Total.....	31,560	62,890	38,690	13,565	20,027	10,742	18,683	9,838	12,073	13,368	10,185

Income Class	Sudbury and Copper Cliff	Timmins	Winnipeg	Regina	Saskatoon	Moose Jaw	Edmonton	Calgary	Vancouver	Victoria	New West- minster
Under \$ 1,000....	810	670	16,990	3,500	2,310	800	5,760	4,860	17,560	3,620	2,050
\$1,000- 2,000....	4,880	4,830	53,590	11,690	7,290	3,260	20,030	17,460	68,260	14,090	10,330
2,000- 3,000....	4,100	2,500	23,990	4,260	3,190	1,590	7,970	7,580	30,750	6,270	3,890
3,000- 4,000....	650	440	5,120	1,320	930	380	1,950	2,040	6,860	1,220	780
4,000- 5,000....	150	120	1,950	410	240	80	710	820	2,820	530	240
5,000- 6,000....	90	45	1,000	120	200	60	410	390	1,370	360	110
6,000- 7,000....	40	45	760	190	110	25	190	250	1,030	210	80
7,000- 8,000....	20	20	410	130	40	30	130	150	570	180	20
8,000- 9,000....	20	25	250	70	40	10	90	80	350	50	20
9,000- 10,000....	20	25	290	50	30	5	70	30	320	60	20
Over 10,000....	17	72	1,050	108	104	31	213	309	1,181	244	49
Total.....	10,797	8,792	105,400	21,848	14,484	6,271	37,523	33,969	131,071	26,834	17,589

TABLE I

1946 TAXATION YEAR—CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related Depreciation Claimed

TYPE OF INCOME	Canada		Prince Edward Island		Nova Scotia	
	GROSS	NET	GROSS	NET	GROSS	NET
Business Income	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Fishing and Forestry	101,883	17,036	65	34	21,315	1,495
Mining	13,781	1,200	—	—	1,514	149
Manufacturing	371,353	40,026	990	85	2,413	260
Construction	143,350	18,241	442	78	2,647	273
Public Utilities	73,469	13,653	364	95	5,533	1,153
Wholesale Trade	536,803	43,262	6,646	204	21,338	1,358
Retail Trade	2,117,114	192,772	18,438	1,496	91,221	6,577
Service	588,956	103,346	941	125	22,310	3,629
Financial	97,563	29,676	90	48	1,016	349
Unclassified	21,572	3,162	—	—	956	125
Total—All Business Types	4,065,844	462,374	27,976	2,165	170,263	15,368
Professional Income	196,977	102,521	668	359	8,150	4,527
Commission Income	131,701	79,607	77	58	3,503	2,413
Farm Income	574,059	117,788	3,466	207	6,163	223
Rental Income	162,353	46,194	1,428	41	4,560	982
Total All Types	5,130,934	808,484	33,615	2,830	192,639	23,513
Estimated Depreciation Charged in Arriving at Total Net Income	142,150		384		3,117	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	GROSS	NET	GROSS	NET	GROSS	NET
Business Income	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Fishing and Forestry	15,742	1,539	11,123	391	18,540	1,575
Mining	170	23	189	19	3,097	243
Manufacturing	5,995	498	65,214	12,646	233,604	18,831
Construction	3,031	425	23,865	3,330	72,629	8,193
Public Utilities	2,404	833	17,272	2,591	26,085	4,792
Wholesale Trade	16,705	659	86,984	12,273	249,421	15,985
Retail Trade	72,407	5,689	277,241	40,919	946,972	76,036
Service	16,107	2,640	87,251	20,533	273,345	45,091
Financial	1,697	641	16,852	7,191	50,102	14,684
Unclassified	800	192	3,509	895	8,815	1,086
Total—All Business Types	135,058	13,139	589,500	100,788	1,882,610	186,516
Professional Income	10,252	2,768	42,530	21,745	80,769	42,752
Commission Income	2,001	1,372	33,167	21,241	53,906	36,532
Farm Income	10,828	126	18,108	3,124	107,240	13,718
Rental Income	3,109	926	49,727	9,398	58,114	17,438
Total All Types	161,248	18,331	733,032	156,296	2,182,639	296,956
Estimated Depreciation Charged in Arriving at Total Net Income	2,194		23,078		40,586	

TABLE I—(Cont'd.)

1946 TAXATION YEAR—CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related Depreciation Claimed

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta and N.W.T.	
	GROSS	NET	GROSS	NET	GROSS	NET
Business Income	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Fishing and Forestry.....	919	184	47	27	588	154
Mining.....	1,411	103	1,868	140	5,241	394
Manufacturing.....	10,517	1,238	2,850	298	13,280	1,076
Construction.....	6,605	1,316	5,202	850	10,486	1,326
Public Utilities.....	5,134	959	3,702	833	8,607	1,589
Wholesale Trade.....	82,962	4,232	9,864	989	8,207	537
Retail Trade.....	127,908	10,667	157,978	14,198	184,385	15,178
Service.....	39,519	5,741	32,341	5,604	46,577	6,281
Financial.....	2,235	1,149	1,782	579	3,591	1,452
Unclassified.....	218	35	311	35	5,035	314
Total—All Business Types.....	277,428	25,624	215,945	23,553	285,997	28,301
Professional Income.....	10,405	5,664	9,035	5,278	13,934	7,712
Commission Income.....	6,894	4,229	2,670	1,732	4,986	3,035
Farm Income.....	88,109	21,209	149,046	38,740	153,802	32,032
Rental Income.....	7,541	2,458	7,818	4,255	10,160	4,093
Total All Types.....	390,377	59,184	384,514	73,558	468,879	75,173
Estimated Depreciation Charged in Arriving at Total Net Income.....	14,678		22,400		21,265	

TYPE OF INCOME	British Columbia		Yukon		Non-Residents	
	GROSS	NET	GROSS	NET	GROSS	NET
Business Income	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Fishing and Forestry.....	33,179	11,504	365	133	—	—
Mining.....	260	118	24	4	7	7
Manufacturing.....	34,495	4,809	—	—	1,995	285
Construction.....	18,406	2,435	37	15	—	—
Public Utilities.....	3,733	745	635	63	—	—
Wholesale Trade.....	52,743	6,908	—	—	1,933	117
Retail Trade.....	236,947	21,642	652	110	2,965	260
Service.....	69,181	13,483	409	5	975	214
Financial.....	19,823	3,428	—	—	375	155
Unclassified.....	1,923	475	—	—	5	5
Total—All Business Types.....	470,690	65,547	2,122	330	8,255	1,043
Professional Income.....	20,076	11,089	134	63	1,024	564
Commission Income.....	24,100	8,745	—	—	397	250
Farm Income.....	36,559	8,347	4	3	734	59
Rental Income.....	17,641	5,752	90	25	2,165	826
Total All Types.....	569,066	99,480	2,350	421	12,575	2,742
Estimated Depreciation Charged in Arriving at Total Net Income.....	13,951		110		387	

TABLE J
1946 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes

INCOME CLASS	FARMERS †			FORESTRY OPERATORS			FISHERMEN		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	3,510	2,823	115	50	37	1	440	351	14
\$1,000- 2,000.....	22,040	33,775	1,758	300	472	27	1,790	2,762	210
2,000- 3,000.....	9,550	23,179	2,478	290	707	70	1,110	2,725	354
3,000- 4,000.....	2,340	8,019	1,284	120	418	67	560	1,928	321
4,000- 5,000.....	1,380	6,112	1,181	50	227	48	180	787	149
5,000- 6,000.....	660	3,628	749	20	106	24	110	589	135
6,000- 7,000.....	340	2,208	504	30	196	52	70	448	125
7,000- 8,000.....	170	1,275	312	10	72	20	30	231	52
8,000- 9,000.....	140	1,180	323	10	83	22	—	—	—
9,000- 10,000.....	70	659	176	10	94	27	10	97	27
Over 10,000.....	187	2,673	963	40	602	232	20	262	88
Total.....	40,387	85,531	9,843	930	3,014	590	4,320	10,180	1,475

INCOME CLASS	HUNTERS, TRAPPERS AND GUIDES			Total Primary Producers			MEDICAL DOCTORS AND SURGEONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	30	25	1	4,030	3,236	131	30	25	1
\$1,000- 2,000.....	100	140	10	24,230	37,149	2,005	490	785	47
2,000- 3,000.....	10	26	6	10,960	26,637	2,908	770	1,934	210
3,000- 4,000.....	10	31	2	3,030	10,396	1,674	940	3,256	493
4,000- 5,000.....	—	—	—	1,610	7,126	1,378	580	2,568	472
5,000- 6,000.....	—	—	—	790	4,323	908	560	3,035	630
6,000- 7,000.....	—	—	—	440	2,852	681	440	2,861	670
7,000- 8,000.....	—	—	—	210	1,578	384	380	2,845	737
8,000- 9,000.....	—	—	—	150	1,263	345	390	3,292	874
9,000- 10,000.....	—	—	—	90	850	230	330	3,123	847
Over 10,000.....	—	—	—	247	3,537	1,283	1,433	23,635	9,141
Total.....	150	222	19	45,787	98,947	11,927	6,343	47,359	14,122

INCOME CLASS	DENTISTS			LAWYERS			ENGINEERS AND ARCHITECTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	30	22	—	60	53	3	40	31	1
\$1,000- 2,000.....	250	397	32	550	894	59	170	265	16
2,000- 3,000.....	390	986	110	650	1,600	193	200	528	66
3,000- 4,000.....	500	1,780	273	630	2,160	318	140	514	93
4,000- 5,000.....	360	1,629	296	350	1,543	276	110	478	81
5,000- 6,000.....	410	2,273	461	250	1,382	283	100	565	133
6,000- 7,000.....	460	2,967	699	160	1,035	253	50	331	85
7,000- 8,000.....	180	1,327	330	190	1,422	371	30	222	47
8,000- 9,000.....	140	1,195	318	190	1,616	435	40	340	87
9,000- 10,000.....	110	1,040	282	110	1,057	284	40	386	110
Over 10,000.....	163	2,214	780	652	11,994	5,035	205	3,072	1,177
Total.....	2,993	15,830	3,581	3,792	24,756	7,510	1,125	6,732	1,896

(†) In addition to the farmers' returns tabulated herein, there was a substantial number received too late for inclusion.

TABLE J—(Cont'd.)
1946 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes

INCOME CLASS	AUTHORS AND WRITERS			ENTERTAINERS			OSTEOPATHS, CHIROPRACTORS, ETC.		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	40	31	1	150	126	6	70	45	11
\$1,000- 2,000.....	50	77	6	420	669	58	130	200	15
2,000- 3,000.....	30	77	14	150	384	49	160	409	52
3,000- 4,000.....	10	31	4	80	282	48	130	461	68
4,000- 5,000.....	10	50	9	50	216	39	40	176	28
5,000- 6,000.....	10	54	3	20	107	21	30	163	34
6,000- 7,000.....	10	68	15	30	197	42	30	192	46
7,000- 8,000.....	—	—	—	—	—	—	10	76	19
8,000- 9,000.....	10	82	23	10	86	25	—	—	—
9,000- 10,000.....	—	—	—	10	99	29	—	—	—
Over 10,000.....	2	67	30	—	—	—	20	205	59
Total.....	172	537	105	920	2,166	317	620	1,927	332

INCOME CLASS	NURSES			OTHER PROFESSIONALS			Total Professionals		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	1,050	884	40	150	125	7	1,620	1,342	70
\$1,000- 2,000.....	1,610	2,107	226	590	900	67	4,260	6,294	526
2,000- 3,000.....	90	198	35	360	877	96	2,800	6,993	825
3,000- 4,000.....	—	—	—	240	806	98	2,670	9,290	1,395
4,000- 5,000.....	10	48	9	120	538	94	1,630	7,246	1,304
5,000- 6,000.....	—	—	—	80	432	96	1,460	8,011	1,661
6,000- 7,000.....	—	—	—	30	193	38	1,210	7,844	1,848
7,000- 8,000.....	—	—	—	50	370	85	840	6,262	1,589
8,000- 9,000.....	—	—	—	40	329	86	820	6,940	1,848
9,000- 10,000.....	—	—	—	10	95	28	610	5,800	1,580
Over 10,000.....	—	—	—	81	1,537	646	2,556	42,724	16,868
Total.....	2,760	3,237	310	1,751	6,202	1,341	20,476	108,746	29,514

INCOME CLASS	EMPLOYEES OF AGRICULTURAL ENTERPRISES			EMPLOYEES OF BUSINESS ENTERPRISES			EMPLOYEES OF INSTITUTIONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	1,480	1,196	57	256,550	214,647	10,363	11,280	9,411	440
\$1,000- 2,000.....	1,430	1,988	144	928,600	1,404,592	105,210	27,600	39,611	3,394
2,000- 3,000.....	140	333	42	397,360	938,996	102,945	3,900	9,070	1,055
3,000- 4,000.....	30	98	13	79,300	268,670	41,142	980	3,353	517
4,000- 5,000.....	20	90	22	24,080	106,217	19,513	410	1,802	311
5,000- 6,000.....	—	—	—	11,650	63,195	13,174	180	988	206
6,000- 7,000.....	10	69	19	6,130	39,480	9,136	80	506	119
7,000- 8,000.....	—	—	—	4,240	31,817	8,074	90	667	155
8,000- 9,000.....	—	—	—	2,240	18,920	4,927	40	332	88
9,000- 10,000.....	—	—	—	2,070	19,545	5,583	40	379	106
Over 10,000.....	—	—	—	7,704	127,398	50,079	30	340	100
Total.....	3,110	3,774	297	1,719,924	3,233,477	370,146	44,630	66,459	6,491

TABLE J—(Cont'd.)
1946 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes

INCOME CLASS	EMPLOYEES OF EDUCATIONAL INSTITUTIONS			EMPLOYEES OF BRITISH AND FOREIGN GOVERNMENTS			EMPLOYEES OF DOMINION GOVERNMENT		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	7,370	6,060	268	200	170	9	10,850	9,208	456
\$1,000- 2,000.....	33,440	47,850	4,541	960	1,464	150	71,510	107,868	8,952
2,000- 3,000.....	12,410	29,873	4,248	420	997	125	27,260	63,377	6,870
3,000- 4,000.....	4,270	14,472	2,353	60	211	26	4,110	13,960	2,239
4,000- 5,000.....	1,370	6,121	1,160	20	85	10	1,310	5,787	1,107
5,000- 6,000.....	380	2,064	430	40	220	49	550	2,955	636
6,000- 7,000.....	150	957	210	40	266	57	360	2,294	557
7,000- 8,000.....	90	672	178	20	152	40	270	2,018	511
8,000- 9,000.....	30	252	75	—	—	—	110	921	238
9,000- 10,000.....	30	283	80	10	93	29	120	1,135	343
Over 10,000.....	20	279	101	10	110	18	207	2,665	948
Total.....	59,560	108,883	13,644	1,780	3,768	513	116,657	212,188	22,857

INCOME CLASS	EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS			EMPLOYEES OF PRIVATE INDIVIDUALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	6,040	5,174	265	2,680	2,226	111	1,920	1,573	69
\$1,000- 2,000.....	28,990	43,629	3,144	34,400	55,033	3,704	2,280	3,201	228
2,000- 3,000.....	10,950	25,917	2,825	17,000	39,184	4,084	250	562	64
3,000- 4,000.....	2,410	8,109	1,246	1,640	5,513	824	20	66	13
4,000- 5,000.....	880	3,870	691	480	2,158	418	—	—	—
5,000- 6,000.....	330	1,794	367	350	1,907	412	—	—	—
6,000- 7,000.....	200	1,287	277	110	710	172	—	—	—
7,000- 8,000.....	110	811	181	30	233	61	—	—	—
8,000- 9,000.....	40	329	99	40	344	93	—	—	—
9,000- 10,000.....	40	370	92	20	185	63	—	—	—
Over 10,000.....	51	647	229	10	104	23	—	—	—
Total.....	50,041	91,937	9,416	56,760	107,597	9,965	4,470	5,402	374

INCOME CLASS	EMPLOYEES OF ARMED SERVICES			UNCLASSIFIED EMPLOYEES			Total Employees		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	330	242	11	540	438	19	299,240	250,345	12,068
\$1,000- 2,000.....	2,170	3,523	203	910	1,308	79	1,132,290	1,710,067	129,749
2,000- 3,000.....	4,000	10,143	814	240	540	58	473,930	1,118,992	123,130
3,000- 4,000.....	2,860	9,719	1,169	50	166	23	95,730	324,337	49,565
4,000- 5,000.....	610	2,694	436	10	41	6	29,190	128,865	23,674
5,000- 6,000.....	220	1,178	253	—	—	—	13,700	74,301	15,527
6,000- 7,000.....	140	893	206	10	62	15	7,230	46,524	10,768
7,000- 8,000.....	30	216	53	10	77	24	4,890	36,663	9,277
8,000- 9,000.....	30	252	59	—	—	—	2,530	21,350	5,579
9,000- 10,000.....	—	—	—	—	—	—	2,330	21,990	6,296
Over 10,000.....	—	—	—	—	—	—	8,032	131,543	51,498
Total.....	10,390	28,860	3,204	1,770	2,632	224	2,069,092	3,864,977	437,131

TABLE J—(Cont'd.)
1946 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes

INCOME CLASS	Salesmen			SOLE PROPRIETORS			PARTNERS IN BUSINESS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	750	600	27	4,030	3,283	151	2,070	1,700	92
\$1,000- 2,000.....	6,130	9,599	533	37,070	57,332	2,895	12,870	19,763	1,279
2,000- 3,000.....	5,920	14,735	1,617	22,170	53,837	5,572	9,280	22,690	2,587
3,000- 4,000.....	2,970	10,305	1,609	10,420	35,847	5,456	4,690	16,092	2,535
4,000- 5,000.....	1,860	8,264	1,554	6,190	27,572	5,058	2,720	12,017	2,326
5,000- 6,000.....	1,070	5,810	1,280	3,620	19,778	4,153	1,820	9,963	2,169
6,000- 7,000.....	560	3,629	855	2,390	15,397	3,595	1,280	8,217	1,955
7,000- 8,000.....	520	3,836	991	1,550	11,577	2,916	820	6,128	1,554
8,000- 9,000.....	290	2,433	665	890	7,550	2,010	580	4,917	1,316
9,000- 10,000.....	300	2,848	797	720	6,828	1,959	450	4,270	1,247
Over 10,000.....	720	11,069	4,241	3,555	57,753	22,640	1,789	33,317	13,921
Total.....	21,090	73,128	14,169	92,605	296,754	56,405	38,369	139,074	30,981

INCOME CLASS	Total Business Proprietors			INVESTMENT INCOME PREDOMINATES			PENSION INCOME PREDOMINATES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	6,100	4,983	243	8,310	6,875	305	2,020	1,668	73
\$1,000- 2,000.....	49,940	77,095	4,174	20,100	29,197	2,801	6,090	8,768	598
2,000- 3,000.....	31,450	76,527	8,159	8,680	21,170	3,420	1,690	4,100	551
3,000- 4,000.....	15,110	51,939	7,991	4,140	14,279	2,965	530	1,806	325
4,000- 5,000.....	8,910	39,589	7,384	2,480	11,055	2,727	280	1,264	260
5,000- 6,000.....	5,440	29,741	6,322	1,680	9,168	2,409	150	805	182
6,000- 7,000.....	3,670	23,614	5,550	1,330	8,541	2,447	40	255	63
7,000- 8,000.....	2,370	17,705	4,470	1,070	8,022	2,302	60	441	127
8,000- 9,000.....	1,470	12,467	3,326	660	5,571	1,680	30	255	73
9,000- 10,000.....	1,170	11,098	3,206	650	6,158	1,931	50	473	150
Over 10,000.....	5,344	91,070	36,561	3,507	84,437	41,044	13	267	119
Total.....	130,974	435,828	87,386	52,607	204,473	64,031	10,953	20,102	2,521

INCOME CLASS	Total Financial			Estates			Unclassified		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
		(\$000)	(\$000)		(\$000)	(\$000)		(\$000)	(\$000)
Under \$1,000.....	10,330	8,543	378	630	180	51	180	147	6
\$1,000- 2,000.....	26,190	37,965	3,399	150	224	55	580	878	60
2,000- 3,000.....	10,370	25,270	3,971	40	99	31	260	602	75
3,000- 4,000.....	4,670	16,085	3,290	30	101	33	70	234	37
4,000- 5,000.....	2,760	12,319	2,987	40	180	67	40	170	34
5,000- 6,000.....	1,830	9,973	2,591	30	159	59	10	50	10
6,000- 7,000.....	1,370	8,796	2,510	—	—	—	10	66	21
7,000- 8,000.....	1,130	8,463	2,429	10	72	28	—	—	—
8,000- 9,000.....	690	5,826	1,753	—	—	—	10	87	22
9,000- 10,000.....	700	6,631	2,081	—	—	—	10	100	33
Over 10,000.....	3,520	84,704	41,163	20	422	222	23	424	188
Total.....	63,560	224,575	66,552	950	1,437	546	1,193	2,758	486

TABLE K

1947 TAXATION YEAR—CANADA

Estimated Distribution of Taxpayers, Income and Revenue
By Income Classes and By Marital Status and Dependents

ALL TAXPAYERS					SINGLE NO DEPENDENTS					SINGLE ONE DEPENDENT				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds of Dollars		(\$000)	(\$000)	(\$)	Hundreds of Dollars		(\$000)	(\$000)	(\$)	Hundreds of Dollars		(\$000)	(\$000)	(\$)
Under 8	48,000	37,200	192	4	Under 8	48,000	37,200	192	4	Under 8				
8-9	91,400	77,690	1,441	16	8-9	88,700	75,395	1,419	16	8-9	2,700	2,295	22	8
9-10	102,100	96,995	3,273	32	9-10	97,200	92,340	3,207	33	9-10	3,800	3,610	57	15
Under 10	241,500	211,885	4,906	20	Under 10	233,900	204,935	4,818	21	Under 10	6,500	5,905	79	12
10-11	106,700	112,035	5,406	51	10-11	101,400	106,470	5,273	52	10-11	3,800	3,990	110	29
11-12	95,500	109,825	6,689	70	11-12	89,800	103,270	6,466	72	11-12	4,000	4,600	184	46
12-13	86,450	108,062	7,934	92	12-13	80,800	101,000	7,595	94	12-13	4,100	5,125	275	67
13-14	75,950	102,533	8,616	113	13-14	70,500	95,175	8,178	116	13-14	3,900	5,265	343	88
14-15	68,450	99,252	9,321	136	14-15	63,300	91,785	8,799	139	14-15	3,600	5,220	396	110
15-16	97,350	150,893	9,838	101	15-16	55,800	86,490	8,984	161	15-16	3,100	4,805	409	132
16-17	113,440	187,176	10,499	93	16-17	47,800	78,870	8,795	184	16-17	2,700	4,455	418	155
17-18	125,925	220,369	11,455	91	17-18	41,600	72,800	8,570	206	17-18	2,600	4,550	460	177
18-19	126,850	234,672	12,361	97	18-19	35,600	65,860	8,188	230	18-19	2,400	4,440	480	200
19-20	126,450	246,578	13,169	104	19-20	29,200	56,940	7,417	254	19-20	1,950	3,803	437	224
10-20	1,023,065	1,571,395	95,288	93	10-20	615,800	858,660	78,265	127	10-20	32,150	46,253	3,512	109
20-21	125,250	256,763	14,657	117	20-21	25,300	51,865	7,033	278	20-21	1,600	3,280	397	248
21-22	106,050	228,008	13,613	128	21-22	17,700	38,055	5,345	302	21-22	1,400	3,010	381	272
22-23	97,600	219,599	14,157	145	22-23	14,500	32,625	4,727	326	22-23	1,000	2,250	296	296
23-24	88,410	207,765	14,528	164	23-24	12,200	28,670	4,270	350	23-24	800	1,880	256	320
24-25	76,775	188,097	14,165	185	24-25	9,900	24,255	3,703	374	24-25	725	1,776	249	344
25-26	65,890	168,019	13,566	206	25-26	8,200	20,910	3,264	398	25-26	600	1,530	221	368
26-27	57,375	152,043	13,090	228	26-27	7,050	18,683	2,975	422	26-27	475	1,259	186	392
27-28	49,690	136,646	12,460	251	27-28	5,700	15,675	2,542	446	27-28	390	1,072	162	416
28-29	41,760	119,016	11,293	270	28-29	4,350	12,397	2,044	470	28-29	300	855	132	440
29-30	37,315	110,079	11,059	296	29-30	4,100	12,095	2,025	494	29-30	300	885	139	464
20-30	746,115	1,786,035	132,588	178	20-30	109,000	255,230	37,928	348	20-30	7,590	17,797	2,419	319
Thousands of Dollars					Thousands of Dollars					Thousands of Dollars				
3-4	178,250	606,050	76,279	428	3-4	17,800	60,520	11,214	630	3-4	1,000	3,400	597	597
4-5	76,765	337,766	51,762	674	4-5	7,470	32,868	6,626	887	4-5	480	2,112	410	854
5-6	35,190	190,026	32,940	936	5-6	3,600	19,440	4,162	1,156	5-6	230	1,242	258	1,120
6-7	20,530	131,392	24,835	1,210	6-7	2,150	13,760	3,120	1,451	6-7	140	896	198	1,413
7-8	13,260	98,124	20,060	1,513	7-8	1,570	11,618	2,765	1,761	7-8	125	925	215	1,718
8-9	9,035	75,894	16,509	1,827	8-9	1,025	8,610	2,153	2,101	8-9	100	840	206	2,058
9-10	6,315	59,361	13,723	2,173	9-10	835	7,849	2,047	2,452	9-10	60	564	144	2,403
Over 10	27,500	537,161	181,718	6,608	Over 10	4,300	104,275	40,588	9,439	Over 10	375	11,250	4,685	12,493
TOTAL	2,377,525	5,605,089	650,608	274	TOTAL	997,450	1,577,765	193,686	194	TOTAL	48,750	91,184	12,723	261

TABLE K—(Cont'd.)

1947 TAXATION YEAR—CANADA

Estimated Distribution of Taxpayers, Income and Revenue
By Income Classes and By Marital Status and Dependents

SINGLE TWO OR MORE DEPENDENTS					MARRIED NO DEPENDENTS					MARRIED ONE DEPENDENT				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax	Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds of Dollars		(\$000)	(\$000)	(\$)	Hundreds of Dollars		(\$000)	(\$000)	(\$)	Hundreds of Dollars		(\$000)	(\$000)	(\$)
Under 8					Under 8					Under 8				
8-9					8-9					8-9				
9-10	1,100	1,045	9	8	9-10					9-10				
Under 10	1,100	1,045	9	8	Under 10					Under 10				
10-11	1,500	1,575	23	15	10-11					10-11				
11-12	1,700	1,955	39	23	11-12					11-12				
12-13	1,550	1,937	64	41	12-13					12-13				
13-14	1,550	2,093	95	61	13-14					13-14				
14-15	1,550	2,247	126	81	14-15					14-15				
15-16	1,450	2,248	149	103	15-16	37,000	57,350	296	8	15-16				
16-17	1,440	2,376	181	126	16-17	37,500	61,875	937	25	16-17	24,000	39,600	168	7
17-18	1,425	2,494	211	148	17-18	37,700	65,975	1,583	42	17-18	25,600	44,800	512	20
18-19	1,050	19,42	180	171	18-19	36,100	66,785	2,238	62	18-19	25,800	47,730	955	37
19-20	1,000	1,950	193	193	19-20	35,500	69,225	2,947	83	19-20	26,000	50,700	1,456	56
10-20	14,215	20,817	1,261	89	10-20	183,800	321,210	8,001	44	10-20	101,400	182,830	3,091	30
20-21	900	1,845	195	217	20-21	35,200	72,160	3,696	105	20-21	26,900	55,145	2,071	77
21-22	700	1,505	169	241	21-22	29,500	63,425	3,746	127	21-22	22,800	49,020	2,234	98
22-23	500	1,125	132	265	22-23	28,000	63,000	4,200	150	22-23	20,800	46,800	2,517	121
23-24	485	1,140	140	289	23-24	25,300	59,455	4,352	172	23-24	19,100	44,885	2,750	144
24-25	325	796	102	313	24-25	22,000	53,900	4,290	195	24-25	17,000	41,650	2,822	166
25-26	200	510	67	337	25-26	18,700	47,685	4,077	218	25-26	14,800	37,740	2,797	189
26-27	200	530	72	361	26-27	16,000	42,400	3,872	242	26-27	13,150	34,847	2,775	211
27-28	200	550	77	385	27-28	14,100	38,775	3,751	266	27-28	11,800	32,450	2,773	235
28-29	130	371	53	409	28-29	11,900	33,915	3,451	290	28-29	9,500	27,075	2,461	259
29-30	115	339	50	433	29-30	10,575	31,196	3,321	314	29-30	8,700	25,665	2,462	283
20-30	3,755	8,711	1,057	281	20-30	211,275	505,911	38,756	183	20-30	164,550	395,277	25,662	156
Thousands of Dollars					Thousands of Dollars					Thousands of Dollars				
3-4	650	2,210	367	565	3-4	53,200	180,880	23,727	446	3-4	42,050	142,970	17,451	415
4-5	260	1,144	213	820	4-5	23,200	102,080	16,101	694	4-5	17,680	77,792	11,686	661
5-6	230	1,242	249	1,084	5-6	10,600	57,240	10,112	954	5-6	7,850	42,390	7,222	920
6-7	190	1,216	261	1,374	6-7	6,300	40,320	7,724	1,226	6-7	4,400	28,160	5,236	1,190
7-8	125	925	209	1,674	7-8	4,175	30,895	6,371	1,526	7-8	2,650	19,610	3,943	1,488
8-9	100	840	201	2,014	8-9	2,600	21,840	4,800	1,846	8-9	1,950	16,380	3,514	1,802
9-10	90	846	212	2,354	9-10	1,850	17,390	4,044	2,186	9-10	1,100	10,340	2,357	2,143
Over 10	420	11,046	4,363	10,387	Over 10	8,750	163,625	53,821	6,151	Over 10	5,050	90,900	29,053	5,753
TOTAL	21,135	50,042	8,402	398	TOTAL	505,750	1,441,391	173,457	343	TOTAL	348,680	1,006,649	109,215	313

TABLE K—(Cont'd.)

1947 TAXATION YEAR—CANADA

Estimated Distribution of Taxpayers, Income and Revenue
By Income Classes and By Marital Status and Dependents

MARRIED TWO DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds of Dollars		(\$000)	(\$000)	(\$)
Under 8				
8-9				
9-10				
Under 10				
10-11				
11-12				
12-13				
13-14				
14-15				
15-16				
16-17				
17-18	17,000	29,750	119	7
18-19	17,400	32,190	261	15
19-20	18,450	35,978	591	32
10-20	52,850	97,918	971	18
20-21	18,900	38,745	945	50
21-22	17,100	36,765	1,214	71
22-23	16,600	37,350	1,527	92
23-24	15,600	36,660	1,794	115
24-25	13,800	33,810	1,891	137
25-26	11,900	30,345	1,904	160
26-27	10,500	27,825	1,911	182
27-28	9,250	25,437	1,896	205
28-29	7,900	22,515	1,809	229
29-30	7,000	20,650	1,771	253
20-30	128,550	310,102	16,662	130
Thousands of Dollars				
3-4	35,350	120,190	13,610	385
4-5	15,700	69,080	9,860	628
5-6	7,200	38,880	6,379	886
6-7	4,150	26,560	4,789	1,154
7-8	2,550	18,870	3,695	1,449
8-9	1,800	15,120	3,166	1,759
9-10	1,330	12,502	2,792	2,099
Over 10	4,760	84,252	26,413	5,549
TOTAL	254,240	793,474	88,337	347

MARRIED THREE DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds of Dollars		(\$000)	(\$000)	(\$)
Under 8				
8-9				
9-10				
Under 10				
10-11				
11-12				
12-13				
13-14				
14-15				
15-16				
16-17				
17-18				
18-19	8,500	15,725	59	7
19-20	9,150	17,842	92	10
10-20	17,650	33,567	151	9
20-21	9,500	19,475	256	27
21-22	8,750	18,813	394	45
22-23	8,250	18,562	536	65
23-24	7,350	17,273	632	86
24-25	6,400	15,680	691	108
25-26	5,800	14,790	760	131
26-27	5,200	13,780	796	153
27-28	4,300	11,825	757	176
28-29	4,000	11,400	792	198
29-30	3,400	10,030	755	222
20-30	62,950	151,628	6,369	101
Thousands of Dollars				
3-4	15,700	53,380	5,558	354
4-5	7,100	31,240	4,225	595
5-6	3,400	18,360	2,897	852
6-7	1,925	12,320	2,152	1,118
7-8	1,200	8,880	1,693	1,411
8-9	950	7,980	1,629	1,715
9-10	625	5,875	1,284	2,055
Over 10	2,370	42,660	13,345	5,631
TOTAL	113,870	365,890	39,303	345

MARRIED FOUR DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds of Dollars		(\$000)	(\$000)	(\$)
Under 8				
8-9				
9-10				
Under 10				
10-11				
11-12				
12-13				
13-14				
14-15				
15-16				
16-17				
17-18				
18-19				
19-20	5,200	10,140	36	7
10-20	5,200	10,140	36	7
20-21	4,950	10,148	50	10
21-22	4,500	9,675	99	22
22-23	4,500	10,125	175	39
23-24	4,225	9,929	249	59
24-25	3,650	8,942	292	80
25-26	3,050	7,777	311	102
26-27	2,500	6,625	310	124
27-28	2,050	5,637	301	147
28-29	2,000	5,700	338	169
29-30	1,625	4,794	312	192
20-30	33,050	79,352	2,437	74
Thousands of Dollars				
3-4	6,400	21,760	2,067	323
4-5	2,625	11,550	1,478	563
5-6	1,200	6,480	982	818
6-7	750	4,800	811	1,082
7-8	550	4,070	755	1,372
8-9	300	2,520	502	1,672
9-10	250	2,350	503	2,011
Over 10	900	18,540	6,173	6,859
TOTAL	51,225	161,562	15,744	307

TABLE K—(Cont'd.)

1947 TAXATION YEAR—CANADA

**Estimated Distribution of Taxpayers, Income and Revenue
By Income Classes and By Marital Status and Dependents**

MARRIED FIVE DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds of Dollars		(\$000)	(\$000)	(\$)
Under 8				
8- 9				
9-10				
Under 10				
10-11				
11-12				
12-13				
13-14				
14-15				
15-16				
16-17				
17-18				
18-19				
19-20				
10-20				
20-21	2,000	4,100	14	7
21-22	1,950	4,193	19	10
22-23	1,850	4,162	31	17
23-24	1,850	4,348	63	34
24-25	1,650	4,042	87	53
25-26	1,500	3,825	111	74
26-27	1,350	3,577	128	95
27-28	1,100	3,025	130	118
28-29	900	2,565	126	140
29-30	800	2,360	130	163
20-30	14,950	36,197	839	56
Thousands of Dollars				
3- 4	3,100	10,540	905	292
4- 5	1,150	5,060	612	532
5- 6	500	2,700	393	785
6- 7	325	2,080	341	1,048
7- 8	165	1,221	220	1,333
8- 9	100	840	163	1,633
9-10	75	705	148	1,968
Over 10	315	5,985	1,885	5,983
TOTAL	20,680	65,328	5,506	266

MARRIED SIX OR MORE DEPENDENTS				
Income Class	No. of Tax-payers	Total Income	Total Tax	Aver'g Tax
Hundreds of Dollars		(\$000)	(\$000)	(\$)
Under 8				
8- 9				
9-10				
Under 10				
10-11				
11-12				
12-13				
13-14				
14-15				
15-16				
16-17				
17-18				
18-19				
19-20				
10-20				
20-21				
21-22	1,650	3,547	12	7
22-23	1,600	3,600	16	10
23-24	1,500	3,525	22	15
24-25	1,325	3,246	38	29
25-26	1,140	2,907	54	47
26-27	950	2,517	65	68
27-28	800	2,200	71	89
28-29	780	2,223	87	111
29-30	700	2,065	94	134
20-30	10,445	25,830	459	44
Thousands of Dollars				
3- 4	3,000	10,200	783	261
4- 5	1,100	4,840	551	501
5- 6	380	2,052	286	752
6- 7	200	1,280	203	1,014
7- 8	150	1,110	194	1,295
8- 9	110	924	175	1,595
9-10	100	940	192	1,924
Over 10	260	4,628	1,392	5,352
TOTAL	15,745	51,804	4,235	269

SECTION IV
SUCCESSION DUTY STATISTICS

SUCCESSION DUTY STATISTICS

INTRODUCTION

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Collections under the Act for government fiscal years from 1942 to 1948 inclusive for Canada as a whole and for individual provinces are given in Section I of this report. This section deals with statistics taken from estates at the

time they were assessed for duty and deals in particular with estates which were assessed during the government fiscal year ending March 31, 1947.

The number of estates assessed, the aggregate net value assessed and the total duties assessed (including interest and penalties) are given below by government fiscal years:

Period	Number of Estates Assessed	Aggregate Net Value Assessed	Total Duties Assessed	Effective Rate of Taxation	Average Size of Estates Assessed
June 14, 1941—March 31, 1942.....	1,488	\$ 23,965,113	\$ 783,925	3.27%	\$16,105
Year Ending March 31, 1943.....	7,298	145,197,078	5,962,479	4.11%	19,895
Year Ending March 31, 1944.....	9,348	225,093,437	12,718,848	5.65%	24,079
Year Ending March 31, 1945.....	10,478	290,652,545	17,976,853	6.18%	27,739
Year Ending March 31, 1946.....	11,477	327,915,900	18,650,436	5.69%	28,572
Year Ending March 31, 1947.....	13,967	403,439,400	25,999,623	6.44%	28,885
June 14, 1941—March 31, 1947.....	54,056	1,416,263,473	82,092,164	5.80%	26,200

The statistics provided in this report deal only with estates which are subject to duty. Thus all estates of less than \$5,000 are excluded, and a portion of those above \$5,000 are excluded in the event that the exemptions granted to widows and children render the estate completely non-dutiable. Where an estate is partially dutiable and partially non-dutiable due to the allowance of exemptions, the full amount of the estate is accounted for in the statistics, with the amount exempted being reported as "Amount Non-Dutiable".

Rates of Duty and Exemptions

Liability for Duties is established under Sections 10 and 11 of the Dominion Succession Duty Act.

Duties are computed upon the inheritance of each successor at rates which vary according to:

- (a) The size of the total estate
- (b) The size of the individual succession
- (c) The closeness of the relationship of each individual successor to the deceased.

The duties thus established for each successor within an estate are totalled and the Executor is assessed and is liable for the duties of the estate as a whole.

Under Section 10 of the Act, the "Initial Duty", which is dependent upon the size of the total estate, is levied upon each successor.

Under Section 11 there is levied the "Additional Duty", which is dependent upon the size of the particular succession and the degree of relationship of the successor to the deceased. In applying the Additional Duty, four classes of beneficiaries are recognized by the Act. In

order from most favoured to least favoured, they are as follows:

- Class "A"** Wife; children under 18; children over 18 if dependent on the deceased on account of mental or physical infirmity.
- Class "B"** Husband; parents; grandparents; son or daughter over 18; son or daughter in law.
- Class "C"** Brother or sister; uncle or aunt; cousins and any descendants of these.
- Class "D"** Other distant relatives; strangers in blood; charitable bequests in excess of 50% of the estate.
- Charities** Any exempted charitable bequest as defined under the Act but limited in total amount to 50% of the estate.

Charities are included here for the purpose of this report as a class of Successor, but they do not appear in the rate structure as such because they are exempt.

Having ascertained these two rates of duty, they are added together and the combined rate is applied to the **total** amount of the individual succession.

In order to avoid sharp increases of duty at the points where successions or estates pass from one size class to the next higher class, the rates are very finely graduated advancing, in some instances, at steps of 1/20th of one percent. This has resulted in a very long rate schedule involving 171 changes. The entire rate structure is, therefore, not reproduced herein but a condensed and incomplete table is provided below as an indication of the general weight of duties for various sizes of estates and successions.

DOMINION SUCCESSION DUTY ACT

CONDENSED RATE STRUCTURE

Aggregate Net Value of Estate or Size of Succession		Initial Rate Dependent on Aggregate Net Value	Additional Rates Dependent On Size of Succession and Relationship to Deceased			
Exceeding	Not Exceeding		A	B	C	D
\$1,000	\$1,800	—	—	1.0%	2.0%	2.5%
5,000	6,000	—	2.0%	2.0	2.5	3.0
10,000	13,000	—	2.25	2.5	3.0	3.5
25,000	27,000	0.5%	2.5	3.0	3.5	4.0
35,000	36,500	1.0	3.0	3.5	4.0	5.0
50,000	52,500	1.5	3.5	4.0	5.0	6.0
75,000	77,500	2.0	4.0	5.0	6.0	7.0
100,000	102,500	2.5	5.0	6.0	7.0	8.0
125,000	127,500	3.0	6.0	7.0	8.0	9.0
150,000	155,000	3.5	7.0	8.0	9.0	10.0
200,000	210,000	4.0	8.0	9.0	10.0	11.0
300,000	310,000	4.5	9.0	10.0	11.0	12.0
400,000	410,000	5.0	10.0	11.0	12.0	13.0
500,000	525,000	5.5	11.0	12.0	13.0	14.0
750,000	775,000	6.0	12.0	13.0	14.0	15.0
1,000,000	1,050,000	6.5	13.0	14.0	15.0	16.0
5,000,000 and over		10.0	17.0	17.0	17.0	17.0

NOTE: Rates Doubled—As part of a Dominion Tax Agreement with certain provinces, the above schedule of rates was doubled as of 1st January, 1947, and the agreeing provinces vacated the Succession Duty field. In the case of two provinces however (Ontario and Quebec) with which no agreement was concluded, the doubled rates are in force but the effect of them is offset by the granting of credits for Provincial Succession Duties paid up to, but not exceeding, one-half the increased Dominion rates. The statistics provided in this report apply almost entirely to estates created by deaths occurring prior to 1st January, 1947, and, therefore, do not reflect the doubling of rates.

Exemptions—All estates having an aggregate net value of less than \$5,000 are exempt.

Successions passing to widows are subject to a deduction of \$20,000 plus \$5,000 for each dependent child, unless the child also benefits in which case the \$5,000 exemption is reduced by the amount of the benefit.

Successions passing to a child normally are subject to a deduction of \$5,000, but if the child has no surviving parent the deduction is raised to \$20,000. If there is

more than one such dependent orphan, the extra \$15,000 deduction is apportioned among them.

Individual successions of less than \$1,000 to any beneficiary escape duty because, as the rate structure above shows, there is no tax rate on successions of less than \$1,000. This, however, is not an exemption or deduction in the sense used above; e.g., a class "B" succession of \$3,000 is not reduced to \$2,000 before applying the rates of duty.

TABLE A
PROVINCIAL DISTRIBUTION
NUMBER OF DUTIABLE ESTATES ASSESSED, AGGREGATE NET VALUE ASSESSED
AND TOTAL REVENUE ASSESSED
Fiscal Year Ending March 31, 1947

Province	Number Dutiable Estates Assessed	Aggregate Net Value Assessed			Total Revenue Assessed				
		Amount Dutiable	Amount Non- Dutiable	Total Amount	Duty Assessed	Interest and Penalty Assessed	Adjustments to Previous Assessments		Net Revenue Assessed
							Increase	Decrease	
		\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island...	89	1,062,300	416,800	1,479,100	32,519	300	1,692	136	34,375
Nova Scotia.....	425	8,870,400	2,447,700	11,318,100	515,318	4,615	2,578	6,161	516,350
New Brunswick.....	298	8,194,400	1,539,800	9,734,200	781,692	2,723	19,407	22,488	781,334
Quebec.....	2,288	72,041,200	11,283,000	83,324,200	7,362,155	84,282	95,829	117,725	7,424,541
Ontario.....	6,032	152,331,000	30,820,500	183,151,500	11,079,845	37,553	69,411	166,677	11,020,132
Manitoba.....	637	11,546,100	3,701,400	15,247,500	611,172	2,486	7,592	10,582	610,668
Saskatchewan.....	659	9,947,200	3,685,400	13,632,600	410,116	1,798	3,718	5,729	409,903
Alberta.....	835	17,847,200	4,894,000	22,741,200	1,071,290	14,405	2,446	5,570	1,082,571
British Columbia.....	1,082	28,365,200	5,757,800	34,123,000	1,894,064	11,545	65,627	78,717	1,892,519
Yukon.....	6	60,900	—	60,900	1,160	90	—	—	1,250
Total Resident in Canada.....	12,351	310,265,900	64,546,400	374,812,300	23,759,331	159,797	268,300	413,785	23,773,643
Non-Residents.....	1,616	—	—	28,627,100	2,169,741	73,057	6,427	23,245	2,225,980
GRAND TOTAL.....	13,967	310,265,900	64,546,400	403,439,400	25,929,072	232,854	274,727	437,030	25,999,623

TABLE B

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—DOMINION OF CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	1,181	1,071	900	810	682	2,334	2,216	1,049
2	Total Value of Estates.....	\$6,482	\$7,084	\$6,703	\$6,835	\$6,465	\$28,732	\$43,680	\$31,174
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	1	26	82
4	To Class B Successors.....	63	70	70	65	58	301	459	374
5	To Class C Successors.....	28	34	36	39	32	166	257	205
6	To Class D Successors.....	10	8	7	7	11	27	50	39
7	Total.....	101	112	113	111	101	495	792	700
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	7	7	6	7	28	755	2,493
9	Class B Successors—Dutiable.....	3,958	4,229	3,950	3,939	3,672	16,061	20,660	11,794
10	Class C Successors—Dutiable.....	1,319	1,481	1,469	1,593	1,273	6,546	9,258	5,671
11	Class D Successors—Dutiable.....	305	279	250	244	354	951	1,514	973
12	Total Subject to Duty.....	5,582	5,996	5,676	5,782	5,306	23,586	32,187	20,931
13	Class A Successors—Non-Dutiable.....	253	459	435	479	555	3,128	9,255	9,135
14	Class B Successors—Non-Dutiable.....	310	324	286	250	234	717	533	246
15	Class C Successors—Non-Dutiable.....	215	196	211	205	202	774	726	327
16	Class D Successors—Non-Dutiable.....	38	38	40	44	55	182	257	134
17	Charities—Non-Dutiable.....	84	71	55	75	113	345	722	401
18	Total Not Subject to Duty.....	900	1,088	1,027	1,053	1,159	5,146	11,493	10,243
19	Grand Total of Inheritances.....	6,482	7,084	6,703	6,835	6,465	28,732	43,680	31,174
	Composition of Estates:								
20	Cash.....	1,310	1,371	1,305	1,295	1,236	4,878	6,704	3,950
21	Bonds.....	1,102	1,265	1,265	1,432	1,411	6,403	10,918	7,300
22	Stocks.....	352	386	435	532	436	2,426	5,364	5,390
23	Insurance.....	843	803	632	683	593	2,684	5,152	4,891
24	Mortgages.....	369	440	397	463	443	2,133	3,159	1,996
25	Real Estate.....	2,623	2,836	2,737	2,470	2,320	9,581	11,689	7,142
26	Personal Effects.....	242	249	240	213	180	790	1,118	724
27	Other Assets.....	374	519	432	380	374	2,021	2,808	1,755
28	Total Assets.....	7,215	7,869	7,443	7,468	6,993	30,916	46,912	33,148
29	Less: Debts Payable.....	733	785	740	633	528	2,184	3,232	1,974
30	Total Assessed Value.....	6,482	7,084	6,703	6,835	6,465	28,732	43,680	31,174
	Number of Successors:								
31	Class A—Dutiable Persons.....	1	1	3	4	4	5	220	335
32	Class A—Non-Dutiable ".....	125	180	137	143	133	606	660	306
33	Class B—Dutiable ".....	1,504	1,542	1,285	1,264	1,173	4,096	3,948	1,577
34	Class B—Non-Dutiable ".....	847	847	666	576	476	1,505	1,068	412
35	Class C—Dutiable ".....	523	539	510	483	389	1,835	1,979	927
36	Class C—Non-Dutiable ".....	641	635	560	528	496	1,735	1,584	686
37	Class D—Dutiable ".....	110	94	92	90	109	188	272	193
38	Class D—Non-Dutiable ".....	174	155	151	166	177	559	656	332
39	Charities—Institutions.....	208	205	152	183	178	632	650	322
40	Grand Total Successors.....	4,133	4,198	3,556	3,437	3,135	11,161	11,037	5,090

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—DOMINION OF CANADA

(All money figures in thousands of dollars)

Dominion of Canada—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
795	545	245	147	68	81	96	45	28	26	11	21	12,351	1
\$33,053	\$32,757	\$21,857	\$16,361	\$9,275	\$13,881	\$23,187	\$15,731	\$12,724	\$14,552	\$9,299	\$34,979	\$374,811	2
189	313	283	222	127	282	477	339	327	561	331	281	3,841	3
492	572	499	480	294	620	1,122	1,052	1,081	955	641	6,258	15,526	4
274	273	272	181	147	131	340	286	85	335	253	265	3,639	5
55	68	71	51	28	48	94	36	36	22	23	64	755	6
1,010	1,226	1,125	934	596	1,081	2,033	1,713	1,529	1,873	1,248	6,868	23,761	7
4,434	6,159	4,610	3,192	1,667	3,069	4,669	2,813	2,485	3,920	2,364	1,726	44,411	8
12,730	12,424	8,089	7,307	4,345	7,418	11,437	8,919	8,007	6,859	4,287	29,298	189,383	9
6,408	5,385	4,572	2,783	1,836	1,476	3,801	2,469	705	2,789	1,827	1,667	64,328	10
1,156	1,175	976	600	360	564	967	371	243	212	198	451	12,143	11
24,728	25,143	18,247	13,882	8,208	12,527	20,874	14,572	11,440	13,780	8,676	33,142	310,265	12
7,243	6,556	2,868	1,682	820	988	997	477	325	360	197	302	46,514	13
196	140	94	87	60	85	29	18	19	1	389	434	4,452	14
233	178	152	67	13	16	200	47	288	12	10	—	4,072	15
124	137	82	27	39	13	73	19	21	33	5	261	1,622	16
529	603	414	616	135	252	1,014	598	631	366	22	840	7,886	17
8,325	7,614	3,610	2,479	1,067	1,354	2,313	1,159	1,284	772	623	1,837	64,546	18
33,053	32,757	21,857	16,361	9,275	13,881	23,187	15,731	12,724	14,552	9,299	34,979	374,811	19
3,825	3,551	1,887	1,282	754	1,221	1,703	1,001	1,112	640	397	4,606	44,028	20
8,977	7,898	4,318	3,489	2,355	2,949	5,905	4,014	3,862	2,954	1,656	11,849	91,322	21
6,339	7,615	7,235	5,371	2,832	5,705	9,385	7,315	5,730	8,440	5,983	12,502	99,773	22
4,742	5,295	3,099	1,882	1,150	1,103	1,783	1,175	662	691	803	539	39,205	23
2,233	2,013	1,168	853	287	878	722	565	106	369	503	183	19,280	24
6,524	5,789	3,767	3,395	1,403	1,724	2,982	1,465	1,094	1,301	381	988	72,211	25
684	640	418	350	123	223	257	223	170	149	74	140	7,207	26
1,830	1,715	1,419	1,250	809	820	1,873	674	496	535	71	4,837	24,992	27
35,154	34,516	23,311	17,872	9,713	14,623	24,610	16,432	13,232	15,079	9,868	35,644	398,018	28
2,101	1,759	1,454	1,511	438	742	1,423	701	508	527	569	665	23,207	29
33,053	32,757	21,857	16,361	9,275	13,881	23,187	15,731	12,724	14,552	9,299	34,979	374,811	30
299	323	135	85	44	47	60	23	17	20	15	9	1,650	31
165	96	43	21	3	11	3	3	1	1	—	—	2,637	32
1,203	946	410	307	151	185	204	112	74	65	29	81	20,156	33
302	218	52	55	24	15	35	23	7	1	1	3	7,133	34
854	604	370	173	99	82	161	62	26	59	34	24	9,733	35
480	353	214	80	41	42	59	52	21	41	1	—	8,249	36
85	74	82	60	36	36	84	51	13	22	14	31	1,736	37
266	277	182	62	88	34	86	30	28	51	8	10	3,492	38
256	283	141	98	42	57	108	62	29	43	9	40	3,698	39
3,910	3,174	1,629	941	528	509	800	418	216	303	111	198	58,484	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—MARITIME REGION

(All money figures in thousands of dollars)

		Maritime Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	67	70	73	56	51	141	146	80
2	Total Value of Estates.....	\$357	\$468	\$551	\$473	\$481	\$1,839	\$2,902	\$2,356
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	1	6
4	To Class B Successors.....	3	4	6	4	4	16	26	20
5	To Class C Successors.....	1	3	3	3	2	17	18	26
6	To Class D Successors.....	1	—	—	—	1	1	4	3
7	Total	5	7	9	7	7	34	49	55
Inheritances by:									
8	Class A Successors—Dutiable.....	—	—	—	—	—	—	44	191
9	Class B Successors—Dutiable.....	210	229	295	270	257	858	1,208	649
10	Class C Successors—Dutiable.....	62	125	148	105	100	556	665	741
11	Class D Successors—Dutiable.....	20	8	6	16	22	54	132	73
12	Total Subject to Duty	292	362	449	391	379	1,468	2,049	1,654
13	Class A Successors—Non-Dutiable.....	24	33	34	34	53	232	659	519
14	Class B Successors—Non-Dutiable.....	14	25	32	16	32	55	30	15
15	Class C Successors—Non-Dutiable.....	13	28	18	22	7	41	60	48
16	Class D Successors—Non-Dutiable.....	2	5	2	3	5	15	30	32
17	Charities—Non-Dutiable.....	12	15	16	7	5	28	74	88
18	Total Not Subject to Duty	65	106	102	82	102	371	853	702
19	Grand Total of Inheritances	357	468	551	473	481	1,839	2,902	2,356
Composition of Estates:									
20	Cash.....	86	97	122	104	145	407	429	277
21	Bonds.....	93	120	163	130	158	547	891	660
22	Stocks.....	24	25	60	61	55	284	499	587
23	Insurance.....	33	47	51	46	35	185	491	404
24	Mortgages.....	8	6	7	19	12	34	107	72
25	Real Estate.....	112	166	162	128	100	396	538	352
26	Personal Effects.....	14	16	20	11	10	53	74	52
27	Other Assets.....	21	40	15	10	9	54	132	91
28	Total Assets	391	517	600	509	524	1,960	3,161	2,495
29	Less: Debts Payable.....	34	49	49	36	43	121	259	139
30	Total Assessed Value	357	468	551	473	481	1,839	2,902	2,356
Number of Successors:									
31	Class A—Dutiable Persons.....	—	—	—	—	—	—	16	20
32	Class A—Non-Dutiable ".....	13	12	12	10	14	48	44	14
33	Class B—Dutiable ".....	84	86	91	93	74	225	247	64
34	Class B—Non-Dutiable ".....	45	66	71	32	51	114	73	14
35	Class C—Dutiable ".....	21	61	60	35	39	139	170	142
36	Class C—Non-Dutiable ".....	35	96	59	62	46	99	162	88
37	Class D—Dutiable ".....	8	5	3	23	3	13	28	20
38	Class D—Non-Dutiable ".....	10	38	20	10	17	41	88	86
39	Charities—Institutions.....	30	24	27	14	16	45	74	74
40	Grand Total Successors	246	388	343	279	260	724	902	522

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—MARITIME REGION

(All money figures in thousands of dollars)

Maritime Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
48	35	19	7	3	4	5	3	2	—	—	2	812	1
\$2,004	\$2,134	\$1,624	\$794	\$388	\$634	\$1,264	\$1,049	\$888	—	—	\$2,325	\$22,531	2
9	26	22	4	1	18	18	—	2	—	—	—	107	3
34	37	20	9	17	28	80	87	125	—	—	479	999	4
11	13	20	25	5	—	1	46	1	—	—	—	195	5
3	5	8	—	1	—	—	1	1	—	—	—	29	6
57	81	70	38	24	46	99	134	129	—	—	479	1,330	7
196	490	390	73	21	167	203	—	31	—	—	—	1,806	8
872	788	374	150	225	409	851	714	817	—	—	2,325	11,501	9
260	295	350	391	96	—	11	300	10	—	—	—	4,215	10
71	65	105	5	10	2	—	7	9	—	—	—	605	11
1,399	1,638	1,219	619	352	578	1,065	1,021	867	—	—	2,325	18,127	12
441	432	258	40	34	50	63	—	20	—	—	—	2,926	13
7	9	1	—	—	—	—	5	—	—	—	—	241	14
17	14	9	16	—	4	2	—	—	—	—	—	301	15
29	3	9	8	1	—	—	1	1	—	—	—	146	16
111	38	128	111	1	2	134	20	—	—	—	—	790	17
605	496	405	175	36	56	199	28	21	—	—	—	4,404	18
2,004	2,134	1,624	794	388	634	1,264	1,049	888	—	—	2,325	22,531	19
218	211	144	71	28	12	121	24	108	—	—	252	2,856	20
622	782	518	220	149	245	541	525	421	—	—	1,877	8,662	21
412	584	652	306	143	265	430	412	312	—	—	191	5,302	22
382	220	204	18	40	50	34	40	—	—	—	—	2,280	23
21	93	34	3	—	37	14	5	—	—	—	—	472	24
273	235	180	72	44	25	40	29	53	—	—	15	2,920	25
46	30	21	23	6	4	7	12	15	—	—	8	422	26
118	86	37	110	4	8	96	15	9	—	—	2	857	27
2,092	2,241	1,790	823	414	646	1,283	1,062	918	—	—	2,345	23,771	28
88	107	166	29	26	12	19	13	30	—	—	20	1,240	29
2,004	2,134	1,624	794	388	634	1,264	1,049	888	—	—	2,325	22,531	30
17	23	12	2	2	2	4	—	1	—	—	—	99	31
11	5	1	—	1	3	1	—	—	—	—	—	189	32
71	61	24	5	4	14	15	7	5	—	—	4	1,174	33
10	13	3	—	—	—	2	8	—	—	—	—	502	34
53	37	28	32	9	—	2	1	2	—	—	—	831	35
34	30	26	20	—	5	2	3	—	—	—	—	767	36
19	9	7	2	2	1	—	2	1	—	—	—	146	37
32	23	28	16	10	—	1	2	1	—	—	—	423	38
41	30	15	26	7	9	17	12	2	—	—	—	463	39
288	231	144	103	35	34	44	35	12	—	—	4	4,594	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—QUEBEC REGION

(All money figures in thousands of dollars)

		Quebec Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	239	225	190	133	114	434	362	178
2	Total Value of Estates.....	\$1,306	\$1,548	\$1,413	\$1,130	\$1,080	\$5,321	\$6,958	\$5,229
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	1	3	11
4	To Class B Successors.....	15	19	14	11	10	57	73	64
5	To Class C Successors.....	5	5	7	6	5	24	38	32
6	To Class D Successors.....	2	1	2	1	2	4	7	10
7	Total.....	22	25	23	18	17	86	121	117
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	7	4	—	—	11	118	356
9	Class B Successors—Dutiable.....	820	981	808	680	613	3,141	3,456	2,131
10	Class C Successors—Dutiable.....	211	224	288	247	208	992	1,492	835
11	Class D Successors—Dutiable.....	53	31	53	26	81	151	245	231
12	Total Subject to Duty.....	1,084	1,243	1,153	953	902	4,295	5,311	3,553
13	Class A Successors—Non-Dutiable.....	55	111	77	35	42	528	1,192	1,416
14	Class B Successors—Non-Dutiable.....	83	100	75	51	52	149	98	31
15	Class C Successors—Non-Dutiable.....	47	55	69	58	45	180	106	51
16	Class D Successors—Non-Dutiable.....	4	2	12	5	1	31	38	16
17	Charities—Non-Dutiable.....	33	37	27	28	38	138	213	162
18	Total Not Subject to Duty.....	222	305	260	177	178	1,026	1,647	1,676
19	Grand Total of Inheritances.....	1,306	1,548	1,413	1,130	1,080	5,321	6,958	5,229
	Composition of Estates:								
20	Cash.....	292	284	249	188	246	861	1,159	516
21	Bonds.....	166	217	194	165	165	893	1,181	847
22	Stocks.....	104	163	111	102	81	550	1,102	1,213
23	Insurance.....	166	196	181	164	85	652	950	924
24	Mortgages.....	132	155	109	123	133	585	724	297
25	Real Estate.....	528	624	669	457	417	1,800	2,284	1,458
26	Personal Effects.....	63	78	63	46	31	183	213	162
27	Other Assets.....	101	153	135	80	64	472	492	414
28	Total Assets.....	1,552	1,870	1,711	1,325	1,222	5,996	8,105	5,831
29	Less: Debts Payable.....	246	322	298	195	142	675	1,147	602
30	Total Assessed Value.....	1,306	1,548	1,413	1,130	1,080	5,321	6,958	5,229
	Number of Successors:								
31	Class A—Dutiable Persons.....	1	1	2	—	1	1	34	48
32	Class A—Non-Dutiable ".....	26	48	25	11	13	115	91	59
33	Class B—Dutiable ".....	314	313	266	203	198	860	709	276
34	Class B—Non-Dutiable ".....	205	236	157	95	98	299	145	56
35	Class C—Dutiable ".....	70	87	104	81	78	302	307	122
36	Class C—Non-Dutiable ".....	156	147	142	104	94	386	247	106
37	Class D—Dutiable ".....	18	13	20	8	25	44	78	42
38	Class D—Non-Dutiable ".....	17	10	40	11	15	84	85	29
39	Charities—Institutions.....	101	116	76	72	74	270	215	90
40	Grand Total Successors.....	908	971	832	585	596	2,361	1,911	828

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—QUEBEC REGION

(All money figures in thousands of dollars)

Quebec Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
138	104	59	37	9	10	19	12	6	8	3	8	2,288	1
\$5,803	\$6,277	\$5,883	\$4,067	\$1,239	\$1,703	\$4,637	\$4,321	\$2,816	\$4,790	\$2,436	\$15,367	\$83,324	2
30	42	89	39	14	29	89	77	80	106	51	—	661	3
81	139	196	136	58	63	269	280	216	285	172	3,533	5,691	4
50	50	63	36	—	22	51	140	62	170	106	5	877	5
14	15	16	21	—	1	15	2	—	6	8	7	134	6
175	246	364	232	72	115	424	499	358	567	337	3,545	7,363	7
716	850	1,393	571	189	360	892	644	539	769	453	—	7,872	8
2,108	2,966	2,447	2,071	902	855	2,584	2,388	1,513	2,419	1,180	15,107	49,170	9
1,126	956	1,017	572	2	282	583	1,100	475	1,371	684	56	12,721	10
266	260	248	245	5	10	153	27	—	67	76	50	2,278	11
4,216	5,032	5,105	3,459	1,098	1,507	4,212	4,159	2,527	4,626	2,393	15,213	72,041	12
1,282	1,110	742	359	140	189	180	133	40	65	40	—	7,736	13
54	52	9	13	—	3	—	—	—	—	—	1	771	14
41	21	5	12	—	—	2	4	4	4	—	—	704	15
21	13	8	4	—	—	34	—	7	17	1	—	214	16
189	49	14	220	1	4	209	25	238	78	2	153	1,858	17
1,587	1,245	778	608	141	196	425	162	289	164	43	154	11,283	18
5,803	6,277	5,883	4,067	1,239	1,703	4,637	4,321	2,816	4,790	2,436	15,367	83,324	19
601	597	528	319	63	83	327	119	78	187	111	3,565	10,373	20
1,301	1,121	685	595	147	278	1,308	676	731	1,071	432	4,206	16,379	21
1,260	1,845	2,172	1,086	240	742	1,789	2,401	1,547	2,660	1,906	4,857	25,931	22
779	1,175	1,281	543	297	112	339	432	69	213	30	150	8,738	23
490	234	192	393	11	114	137	29	5	192	—	—	4,055	24
1,413	1,328	1,079	1,430	435	389	1,042	666	82	414	8	105	16,628	25
153	202	117	145	24	33	79	100	62	57	14	72	1,897	26
500	359	289	466	153	167	314	235	372	121	23	2,752	7,662	27
6,497	6,861	6,343	4,977	1,370	1,918	5,335	4,658	2,946	4,915	2,524	15,707	91,663	28
694	584	460	910	131	215	698	337	130	125	88	340	8,339	29
5,803	6,277	5,883	4,067	1,239	1,703	4,637	4,321	2,816	4,790	2,436	15,367	83,324	30
54	57	34	19	7	10	12	5	2	4	5	—	297	31
39	20	24	4	—	3	—	2	—	1	—	—	481	32
223	224	102	84	44	29	48	30	11	29	8	28	3,999	33
70	47	14	6	—	4	—	—	—	—	—	1	1,433	34
120	96	94	34	1	14	20	17	6	21	7	10	1,591	35
67	57	12	18	—	8	5	4	4	11	—	—	1,568	36
38	24	14	24	1	1	16	7	—	10	8	5	396	37
36	30	18	17	2	—	36	—	10	22	2	—	464	38
109	64	17	37	5	5	30	12	5	21	3	16	1,338	39
756	619	329	243	60	74	167	77	38	119	33	60	11,567	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—ONTARIO REGION

(All money figures in thousands of dollars)

		Ontario Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	572	509	420	423	333	1,163	1,083	472
2	Total Value of Estates.....	\$3,163	\$3,288	\$3,117	\$3,565	\$3,155	\$14,266	\$21,600	\$14,017
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	—	17	36
4	To Class B Successors.....	30	31	32	34	29	149	241	165
5	To Class C Successors.....	15	15	19	21	18	90	144	104
6	To Class D Successors.....	4	4	3	5	4	14	22	16
7	Total	49	50	54	60	51	253	424	321
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	—	3	2	2	9	381	1,092
9	Class B Successors—Dutiable.....	1,923	1,974	1,839	2,022	1,791	7,820	10,215	5,336
10	Class C Successors—Dutiable.....	717	727	764	897	696	3,578	5,144	2,880
11	Class D Successors—Dutiable.....	132	142	112	152	130	477	672	412
12	Total Subject to Duty	2,772	2,843	2,718	3,073	2,619	11,884	16,412	9,720
13	Class A Successors—Non-Dutiable.....	99	172	165	208	243	1,408	4,048	3,825
14	Class B Successors—Non-Dutiable.....	134	141	113	119	96	320	233	119
15	Class C Successors—Non-Dutiable.....	108	89	89	95	118	401	438	168
16	Class D Successors—Non-Dutiable.....	23	24	21	33	24	116	148	65
17	Charities—Non-Dutiable.....	27	19	11	37	55	137	321	120
18	Total Not Subject to Duty	391	445	399	492	536	2,382	5,188	4,297
19	Grand Total of Inheritances	3,163	3,288	3,117	3,565	3,155	14,266	21,600	14,017
	Composition of Estates:								
20	Cash.....	589	658	620	670	535	2,369	3,012	1,769
21	Bonds.....	594	610	651	888	811	3,649	6,323	3,811
22	Stocks.....	158	99	185	251	200	1,164	2,592	2,086
23	Insurance.....	433	316	262	330	314	1,159	2,069	2,076
24	Mortgages.....	181	205	230	224	231	1,111	1,878	1,147
25	Real Estate.....	1,282	1,371	1,189	1,196	1,066	4,519	5,129	2,847
26	Personal Effects.....	100	99	97	108	88	369	525	318
27	Other Assets.....	145	206	145	180	154	859	1,203	650
28	Total Assets	3,482	3,564	3,379	3,847	3,399	15,199	22,731	14,704
29	Less: Debts Payable.....	319	276	262	282	244	933	1,131	687
30	Total Assessed Value	3,163	3,288	3,117	3,565	3,155	14,266	21,600	14,017
	Number of Successors:								
31	Class A—Dutiable Persons.....	—	—	1	3	2	2	96	144
32	Class A—Non-Dutiable ".....	44	67	49	60	47	253	278	119
33	Class B—Dutiable ".....	739	753	607	635	558	1,878	1,794	705
34	Class B—Non-Dutiable ".....	408	385	298	274	229	729	589	243
35	Class C—Dutiable ".....	302	263	252	258	196	1,007	1,066	446
36	Class C—Non-Dutiable ".....	328	303	249	291	278	918	937	379
37	Class D—Dutiable ".....	45	46	41	45	45	58	70	89
38	Class D—Non-Dutiable ".....	114	89	68	130	98	372	358	146
39	Charities—Institutions.....	56	60	36	90	84	260	294	119
40	Grand Total Successors	2,036	1,966	1,601	1,786	1,537	5,477	5,482	2,390

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—ONTARIO REGION

(All money figures in thousands of dollars)

Ontario Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
404	266	119	72	36	46	48	24	14	13	4	11	6,032	1
\$16,703	\$15,911	\$10,209	\$8,083	\$4,953	\$7,957	\$11,126	\$8,354	\$6,231	\$6,728	\$3,437	\$17,287	\$183,151	2
88	144	113	100	79	153	270	173	165	248	70	281	1,937	3
268	259	209	240	131	370	431	616	553	467	265	2,246	6,766	4
144	159	150	108	106	92	196	69	11	165	96	260	1,982	5
29	35	30	16	14	25	54	29	6	16	12	57	395	6
529	597	502	464	330	640	951	887	735	896	443	2,844	11,080	7
2,053	2,829	1,892	1,452	1,042	1,659	2,655	1,443	1,276	1,699	490	1,726	21,705	8
6,808	5,626	3,746	3,619	1,932	4,284	4,673	5,155	4,142	2,964	1,736	11,866	89,471	9
3,489	3,127	2,577	1,654	1,255	921	2,098	682	121	1,415	640	1,611	34,993	10
633	624	386	195	188	323	591	285	78	143	86	401	6,162	11
12,983	12,206	8,601	6,920	4,417	7,187	10,017	7,565	5,617	6,221	2,952	15,604	152,331	12
3,264	3,039	1,153	799	445	477	556	264	165	195	62	302	20,889	13
70	56	81	31	58	47	26	13	15	1	389	433	2,495	14
131	117	123	38	10	12	180	31	281	8	10	—	2,448	15
56	84	55	12	19	11	16	12	7	16	4	261	1,007	16
199	409	196	283	4	223	331	469	146	288	20	687	3,982	17
3,720	3,705	1,608	1,163	536	770	1,109	789	614	508	485	1,683	30,821	18
16,703	15,911	10,209	8,083	4,953	7,957	11,126	8,354	6,231	6,729	3,437	17,287	183,151	19
1,861	1,747	755	458	388	612	728	626	661	289	224	789	19,360	20
4,774	3,920	2,243	1,872	1,256	1,592	2,772	2,076	1,700	1,723	526	5,766	47,557	21
3,338	3,684	3,505	3,014	1,892	3,513	4,693	3,849	2,797	3,840	1,950	7,454	50,264	22
2,458	2,494	1,272	1,018	608	734	1,007	623	387	389	200	389	18,538	23
1,354	1,312	707	345	133	367	508	409	56	161	441	183	11,183	24
2,835	2,533	1,539	1,329	469	750	1,175	611	626	380	127	868	31,841	25
315	262	206	108	64	104	115	98	80	63	40	60	3,219	26
623	701	610	314	326	481	524	362	80	125	29	2,083	9,800	27
17,558	16,653	10,837	8,458	5,136	8,153	11,522	8,654	6,387	6,970	3,537	17,592	191,762	28
855	742	628	375	183	196	396	300	156	241	100	305	8,611	29
16,703	15,911	10,209	8,083	4,953	7,957	11,126	8,354	6,231	6,729	3,437	17,287	183,151	30
129	146	55	36	26	23	35	13	9	8	3	9	740	31
71	41	11	12	1	4	1	1	—	—	—	—	1,059	32
581	400	184	146	53	100	94	63	33	18	13	49	9,403	33
142	115	25	44	20	9	28	15	—	1	1	2	3,557	34
493	352	204	93	56	35	87	20	15	37	6	14	5,202	35
263	222	146	38	36	29	34	35	14	30	1	—	4,531	36
—	7	37	26	14	19	41	34	11	11	4	26	669	37
156	171	115	25	49	29	33	22	9	29	6	10	2,029	38
93	160	98	33	11	36	46	32	21	22	6	24	1,581	39
1,928	1,614	875	453	266	284	399	235	112	156	40	134	28,771	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—PRAIRIE REGION

(All money figures in thousands of dollars)

		Prairie Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	194	165	155	130	128	423	417	215
2	Total Value of Estates.....	\$1,058	\$1,070	\$1,156	\$1,096	\$1,215	\$5,202	\$8,184	\$6,520
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	4	19
4	To Class B Successors.....	9	10	12	10	11	55	74	89
5	To Class C Successors.....	4	4	5	5	4	23	37	30
6	To Class D Successors.....	2	2	1	1	3	4	11	5
7	Total	15	16	18	16	18	82	126	143
Inheritances by:									
8	Class A Successors—Dutiable.....	—	—	—	4	—	7	136	522
9	Class B Successors—Dutiable.....	655	654	710	613	718	3,059	3,770	2,590
10	Class C Successors—Dutiable.....	174	172	198	190	170	935	1,259	850
11	Class D Successors—Dutiable.....	57	74	40	42	77	126	263	126
12	Total Subject to Duty	886	900	948	849	965	4,127	5,428	4,088
13	Class A Successors—Non-Dutiable.....	58	104	123	173	169	768	2,430	2,281
14	Class B Successors—Non-Dutiable.....	62	42	49	50	46	172	138	66
15	Class C Successors—Non-Dutiable.....	39	18	31	23	20	88	87	47
16	Class D Successors—Non-Dutiable.....	4	6	4	1	11	14	28	12
17	Charities—Non-Dutiable.....	9	—	1	—	4	33	73	26
18	Total Not Subject to Duty	172	170	208	247	250	1,075	2,756	2,432
19	Grand Total of Inheritances	1,058	1,070	1,156	1,096	1,215	5,202	8,184	6,520
Composition of Estates:									
20	Cash.....	213	204	210	231	180	800	1,413	974
21	Bonds.....	160	147	189	116	185	816	1,516	1,207
22	Stocks.....	36	56	48	70	55	240	652	864
23	Insurance.....	116	135	87	88	127	451	1,141	953
24	Mortgages.....	39	48	33	54	42	294	296	335
25	Real Estate.....	454	455	532	499	553	2,280	2,746	1,986
26	Personal Effects.....	41	34	35	28	31	121	166	103
27	Other Assets.....	89	94	121	92	117	569	729	516
28	Total Assets	1,148	1,173	1,255	1,178	1,290	5,571	8,659	6,938
29	Less: Debts Payable.....	90	103	99	82	75	369	475	418
30	Total Assessed Value	1,058	1,070	1,156	1,096	1,215	5,202	8,184	6,520
Number of Successors:									
31	Class A—Dutiable Persons.....	—	—	—	1	—	1	48	80
32	Class A—Non-Dutiable ".....	33	40	43	52	47	152	199	89
33	Class B—Dutiable ".....	249	254	247	234	253	862	881	414
34	Class B—Non-Dutiable ".....	152	102	111	141	90	313	236	72
35	Class C—Dutiable ".....	78	75	64	58	49	263	275	157
36	Class C—Non-Dutiable ".....	95	64	100	48	53	210	152	82
37	Class D—Dutiable ".....	23	21	16	11	20	36	50	21
38	Class D—Non-Dutiable ".....	21	17	16	8	26	40	92	52
39	Charities—Institutions.....	15	3	13	3	2	32	41	30
40	Grand Total Successors	666	576	610	556	540	1,909	1,974	997

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—PRAIRIE REGION

(All money figures in thousands of dollars)

Prairie Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
129	93	29	13	10	6	14	2	4	2	2	—	2,131	1
\$5,404	\$5,571	\$2,501	\$1,410	\$1,346	\$996	\$3,592	\$667	\$1,849	\$1,105	\$1,679	—	\$51,621	2
41	67	34	35	23	27	52	9	53	22	117	—	503	3
66	88	42	38	47	46	178	41	101	121	122	—	1,160	4
39	37	24	3	9	1	77	5	11	—	1	—	319	5
6	7	11	1	4	1	20	3	29	—	—	—	111	6
152	199	111	77	83	75	327	58	194	143	240	—	2,093	7
962	1,326	563	493	280	313	431	96	407	167	828	—	6,535	8
1,797	1,985	924	616	680	555	1,682	332	869	918	783	—	23,910	9
867	731	360	48	166	26	918	68	99	—	10	—	7,241	10
129	128	156	24	29	12	168	44	156	—	3	—	1,654	11
3,755	4,170	2,003	1,181	1,155	906	3,199	540	1,531	1,085	1,624	—	39,340	12
1,561	1,290	478	227	105	85	78	40	60	20	55	—	10,105	13
29	14	2	—	2	—	1	—	4	—	—	—	677	14
24	18	10	—	2	—	13	10	2	—	—	—	432	15
14	31	5	1	1	—	21	—	5	—	—	—	158	16
21	48	3	1	81	5	280	77	247	—	—	—	909	17
1,649	1,401	498	229	191	90	393	127	318	20	55	—	12,281	18
5,404	5,571	2,501	1,410	1,346	996	3,592	667	1,849	1,105	1,679	—	51,621	19
796	667	295	226	186	177	385	140	208	50	34	—	7,389	20
1,221	1,323	517	334	352	270	758	234	603	25	405	—	10,378	21
792	855	269	270	273	80	1,009	136	754	565	540	—	7,564	22
707	1,028	261	154	93	19	286	49	144	—	528	—	6,367	23
268	242	215	59	67	180	60	114	20	4	62	—	2,432	24
1,446	1,205	712	260	279	235	569	—	277	441	161	—	15,090	25
86	93	47	59	14	7	21	3	6	17	2	—	914	26
457	418	327	200	111	79	710	2	4	120	18	—	4,773	27
5,773	5,831	2,643	1,562	1,375	1,047	3,798	678	2,016	1,222	1,750	—	54,907	28
369	260	142	152	29	51	206	11	167	117	71	—	3,286	29
5,404	5,571	2,501	1,410	1,346	996	3,592	667	1,849	1,105	1,679	—	51,621	30
68	66	24	12	6	5	3	2	3	1	5	—	325	31
36	23	5	4	—	—	1	—	1	—	—	—	725	32
206	192	79	30	27	10	21	5	18	11	4	—	3,997	33
41	32	6	2	4	—	1	—	7	—	—	—	1,310	34
116	88	23	5	15	5	41	14	3	—	3	—	1,332	35
72	29	19	3	2	—	12	10	2	—	—	—	953	36
15	21	16	3	2	4	23	6	1	—	1	—	290	37
26	39	11	1	5	—	13	—	7	—	—	—	374	38
5	17	6	1	3	4	5	3	1	—	—	—	184	39
585	507	189	61	64	28	120	40	43	12	13	—	9,490	40

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

		B.C. and Yukon Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	109	102	62	68	56	173	208	104
2	Total Value of Estates.....	\$598	\$710	\$466	\$571	\$534	\$2,104	\$4,036	\$3,052
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	1	10
4	To Class B Successors.....	6	6	6	6	4	24	45	36
5	To Class C Successors.....	3	7	2	4	3	12	20	13
6	To Class D Successors.....	1	1	1	—	1	4	6	5
7	Total	10	14	9	10	8	40	72	64
Inheritances by:									
8	Class A Successors—Dutiable.....	—	—	—	—	5	1	76	332
9	Class B Successors—Dutiable.....	350	391	298	354	293	1,183	2,011	1,088
10	Class C Successors—Dutiable.....	155	233	71	154	99	485	698	365
11	Class D Successors—Dutiable.....	43	24	39	8	44	143	202	131
12	Total Subject to Duty.....	548	648	408	516	441	1,812	2,987	1,916
13	Class A Successors—Non-Dutiable.....	17	39	36	29	48	192	926	1,094
14	Class B Successors—Non-Dutiable.....	17	16	17	14	8	21	34	15
15	Class C Successors—Non-Dutiable.....	8	6	4	7	12	64	35	13
16	Class D Successors—Non-Dutiable.....	5	1	1	2	14	6	13	9
17	Charities—Non-Dutiable.....	3	—	—	3	11	9	41	5
18	Total Not Subject to Duty.....	50	62	58	55	93	292	1,049	1,136
19	Grand Total of Inheritances	598	710	466	571	534	2,104	4,036	3,052
Composition of Estates:									
20	Cash.....	130	128	104	102	130	441	691	414
21	Bonds.....	89	171	68	133	92	498	1,007	775
22	Stocks.....	30	43	31	48	45	188	519	640
23	Insurance.....	95	109	51	55	32	237	501	534
24	Mortgages.....	9	26	18	43	25	109	154	145
25	Real Estate.....	247	220	185	190	184	586	992	499
26	Personal Effects.....	24	22	25	20	20	64	140	89
27	Other Assets.....	18	26	16	18	30	67	252	84
28	Total Assets.....	642	745	498	609	558	2,190	4,256	3,180
29	Less: Debts Payable.....	44	35	32	38	24	86	220	128
30	Total Assessed Value	598	710	466	571	534	2,104	4,036	3,052
Number of Successors:									
31	Class A—Dutiable Persons.....	—	—	—	—	1	1	26	43
32	Class A—Non-Dutiable ".....	9	13	8	10	12	38	48	25
33	Class B—Dutiable ".....	118	136	74	99	90	271	317	118
34	Class B—Non-Dutiable ".....	37	58	29	34	8	50	25	27
35	Class C—Dutiable ".....	52	53	30	51	27	124	161	60
36	Class C—Non-Dutiable ".....	27	25	10	23	25	122	86	31
37	Class D—Dutiable ".....	16	9	12	3	16	37	46	21
38	Class D—Non-Dutiable ".....	12	1	7	7	21	22	33	19
39	Charities—Institutions.....	6	2	—	4	2	25	26	9
40	Grand Total Successors	277	297	170	231	202	690	768	353

TABLE B—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SIZE OF ESTATE—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

B.C. and Yukon Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
76	47	19	18	10	15	10	4	2	3	2	—	1,088	1
\$3,139	\$2,864	\$1,640	\$2,007	\$1,349	\$2,591	\$2,568	\$1,340	\$940	\$1,928	\$1,747	—	\$34,184	2
21	34	25	44	10	55	48	80	27	185	93	—	633	3
43	49	32	57	41	113	164	28	86	82	82	—	910	4
30	14	15	9	27	16	15	26	—	—	50	—	266	5
3	6	6	13	9	21	5	1	—	—	3	—	86	6
97	103	78	123	87	205	232	135	113	267	228	—	1,895	7
507	664	372	603	135	570	488	630	232	1,285	593	—	6,493	8
1,145	1,059	598	851	606	1,315	1,647	330	666	558	588	—	15,331	9
666	276	268	118	317	247	191	319	—	3	493	—	5,158	10
57	98	81	131	128	217	55	8	—	2	33	—	1,444	11
2,375	2,097	1,319	1,703	1,186	2,349	2,381	1,287	898	1,848	1,707	—	28,426	12
695	685	237	257	96	187	120	40	40	80	40	—	4,858	13
36	9	1	43	—	35	2	—	—	—	—	—	268	14
20	8	5	1	1	—	3	—	1	—	—	—	188	15
4	6	5	2	18	2	2	6	1	—	—	—	97	16
9	59	73	1	48	18	60	7	—	—	—	—	347	17
764	767	321	304	163	242	187	53	42	80	40	—	5,758	18
3,139	2,864	1,640	2,007	1,349	2,591	2,568	1,340	940	1,928	1,747	—	34,184	19
349	329	165	208	89	337	142	92	57	114	28	—	4,050	20
1,059	752	355	468	451	564	526	503	407	135	293	—	8,346	21
537	647	637	695	284	1,105	1,464	517	320	1,375	1,587	—	10,712	22
416	378	81	149	112	188	117	31	62	89	45	—	3,282	23
100	132	20	53	76	180	3	8	25	12	—	—	1,138	24
557	488	257	304	176	325	156	159	56	66	85	—	5,732	25
84	53	27	15	15	75	35	10	7	12	18	—	755	26
132	151	156	160	215	85	229	60	31	169	1	—	1,900	27
3,234	2,930	1,698	2,052	1,418	2,859	2,672	1,380	965	1,972	2,057	—	35,915	28
95	66	58	45	69	268	104	40	25	44	310	—	1,731	29
3,139	2,864	1,640	2,007	1,349	2,591	2,568	1,340	940	1,928	1,747	—	34,184	30
31	31	10	16	3	7	6	3	2	7	2	—	189	31
8	7	2	1	1	1	—	—	—	—	—	—	183	32
122	69	21	42	23	32	26	7	7	7	4	—	1,583	33
39	11	4	3	—	2	4	—	—	—	—	—	331	34
72	31	21	9	18	28	11	10	—	1	18	—	777	35
44	15	11	1	3	—	6	—	1	—	—	—	430	36
13	13	8	5	17	11	4	2	—	1	1	—	235	37
16	14	10	3	22	5	3	6	1	—	—	—	202	38
8	12	5	1	16	3	10	3	—	—	—	—	132	39
353	203	92	81	103	89	70	31	11	16	25	—	4,062	40

TABLE C
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—DOMINION OF CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	334	126	239	376	558	755	766	748	622	462
2	Total Value of Estates.....	\$6,648	\$4,186	\$9,747	\$14,934	\$20,654	\$26,898	\$26,930	\$28,089	\$21,381	\$15,780
Duties Assessed:											
3	To Class A Successors.....	60	111	415	435	446	570	368	273	89	77
4	To Class B Successors.....	48	23	120	331	387	748	940	1,011	1,011	1,133
5	To Class C Successors.....	71	18	27	46	188	156	295	543	212	57
6	To Class D Successors.....	4	2	11	9	33	27	73	64	79	49
7	Total	183	154	573	821	1,054	1,501	1,676	1,891	1,391	1,316
Inheritances by:											
8	Class A Successors—Dutiable.....	1,138	1,379	4,074	4,639	5,475	5,954	4,085	2,880	1,163	765
9	Class B Successors—Dutiable.....	2,112	577	1,836	4,278	6,235	10,387	12,033	13,441	12,539	11,284
10	Class C Successors—Dutiable.....	1,046	503	697	1,239	2,862	3,340	4,691	5,966	2,914	1,422
11	Class D Successors—Dutiable.....	126	57	172	245	532	529	933	946	881	679
12	Total Subject to Duty	4,422	2,516	6,779	10,401	15,104	20,210	21,742	23,233	17,497	14,150
13	Class A Successors—Non-Dutiable.....	2,068	1,617	2,811	3,943	5,038	5,642	4,152	3,255	2,090	805
14	Class B Successors—Non-Dutiable.....	103	20	78	455	142	551	293	227	282	223
15	Class C Successors—Non-Dutiable.....	42	24	47	73	113	129	162	483	173	164
16	Class D Successors—Non-Dutiable.....	7	1	9	21	53	49	106	82	334	96
17	Charities—Non-Dutiable.....	6	8	23	41	204	317	475	809	1,005	342
18	Total Not Subject to Duty	2,226	1,670	2,968	4,533	5,550	6,688	5,188	4,856	3,884	1,630
19	Grand Total of Inheritances	6,648	4,186	9,747	14,934	20,654	26,898	26,930	28,089	21,381	15,780
Composition of Estates:											
20	Cash.....	606	359	849	1,308	2,241	3,013	2,799	3,165	2,441	1,744
21	Bonds.....	858	669	1,087	2,432	3,068	4,906	5,472	6,959	6,621	5,776
22	Stocks.....	1,016	725	3,817	4,133	5,719	7,549	8,982	8,549	5,488	3,227
23	Insurance.....	2,981	1,587	2,541	3,823	4,838	3,827	2,587	1,785	899	475
24	Mortgages.....	131	142	195	560	679	1,343	1,156	2,102	1,406	922
25	Real Estate.....	842	717	1,498	2,652	4,161	5,590	5,285	4,708	4,154	3,613
26	Personal Effects.....	165	90	208	323	441	567	491	474	263	176
27	Other Assets.....	529	283	575	732	1,130	1,867	1,734	1,722	881	492
28	Total Assets	7,128	4,572	10,770	15,963	22,277	28,662	28,506	29,464	22,153	16,425
29	Less: Debts Payable.....	480	386	1,023	1,029	1,623	1,764	1,576	1,375	772	645
30	Total Assessed Value	6,648	4,186	9,747	14,934	20,654	26,898	26,930	28,089	21,381	15,780
Number of Successors:											
31	Class A—Dutiable Persons.....	75	61	115	156	196	207	131	92	48	16
32	Class A—Non-Dutiable ".....	104	77	164	180	194	261	239	224	182	82
33	Class B—Dutiable ".....	294	117	229	451	756	1,256	1,298	1,439	1,285	1,054
34	Class B—Non-Dutiable ".....	56	18	29	83	186	322	467	501	575	495
35	Class C—Dutiable ".....	143	101	172	251	403	490	613	564	393	278
36	Class C—Non-Dutiable ".....	125	54	115	136	273	301	342	432	399	335
37	Class D—Dutiable ".....	25	12	20	49	74	93	119	165	128	107
38	Class D—Non-Dutiable ".....	20	6	44	73	108	134	191	232	180	202
39	Charities—Institutions.....	13	13	44	57	118	178	179	293	195	152
40	Grand Total Successors	855	459	932	1,436	2,308	3,242	3,579	3,942	3,385	2,721

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—DOMINION OF CANADA

(All money figures in thousands of dollars)

Males—(Cont'd)		Dominion of Canada—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
2,321	7,307	89	79	125	192	299	433	491	555	496	395	1,890	5,044	1
\$90,257	\$265,504	\$1,086	\$1,831	\$1,723	\$2,942	\$7,632	\$9,073	\$11,436	\$11,606	\$13,110	\$12,554	\$36,314	\$109,307	2
898	3,742	1	62	2	—	—	18	2	1	—	—	12	98	3
5,488	11,240	20	34	41	65	656	261	497	305	712	657	1,038	4,286	4
584	2,197	4	9	8	50	38	133	122	137	253	236	454	1,444	5
148	499	—	2	1	2	5	19	43	48	47	21	67	255	6
7,118	17,678	25	107	52	117	699	431	664	491	1,012	914	1,571	6,083	7
11,685	43,237	48	598	47	6	3	225	46	13	7	—	182	1,175	8
47,208	121,930	708	775	1,218	1,726	6,194	5,508	7,368	6,891	7,397	8,211	21,450	67,446	9
11,544	36,224	153	285	234	975	1,086	2,452	2,696	3,007	4,040	3,001	10,180	28,109	10
2,432	7,532	5	34	50	60	126	405	627	732	753	357	1,465	4,614	11
72,869	208,923	914	1,692	1,549	2,767	7,409	8,590	10,737	10,643	12,197	11,569	33,277	101,344	12
14,187	45,608	143	101	70	52	36	71	103	56	28	13	232	905	13
662	3,036	5	15	24	48	60	102	130	185	176	142	535	1,422	14
640	2,050	21	10	32	48	76	136	152	169	244	145	984	2,017	15
189	947	—	1	20	13	13	39	55	100	115	71	247	674	16
1,710	4,940	3	12	28	14	38	135	259	453	350	614	1,039	2,945	17
17,388	56,581	172	139	174	175	223	483	699	963	913	985	3,037	7,963	18
90,257	265,504	1,086	1,831	1,723	2,942	7,632	9,073	11,436	11,606	13,110	12,554	36,314	109,307	19
12,321	30,846	120	224	206	326	651	1,088	1,419	1,405	1,618	1,244	4,880	13,181	20
20,046	57,894	212	258	312	554	2,118	2,451	3,141	4,154	5,469	3,983	10,773	33,425	21
23,460	72,665	150	500	347	532	1,751	2,335	3,406	2,636	2,897	4,642	7,914	27,110	22
10,680	36,023	182	119	191	209	282	369	254	157	109	103	1,209	3,184	23
4,438	13,074	34	66	67	137	300	580	587	619	639	615	2,562	6,206	24
16,408	49,628	341	518	590	1,270	1,302	2,116	2,320	2,301	2,012	1,783	8,031	22,584	25
1,351	4,549	49	62	103	114	133	258	295	268	207	240	931	2,660	26
7,843	17,788	87	211	98	361	1,434	392	708	598	591	545	2,178	7,203	27
96,547	282,467	1,175	1,958	1,914	3,503	7,971	9,589	12,130	12,138	13,542	13,155	38,478	115,553	28
6,290	16,963	89	127	191	561	339	516	694	532	432	601	2,164	6,246	29
90,257	265,504	1,086	1,831	1,723	2,942	7,632	9,073	11,436	11,606	13,110	12,554	36,314	109,307	30
493	1,590	9	8	11	2	1	5	4	3	1	—	16	60	31
778	2,485	34	19	10	25	6	6	3	7	6	3	33	152	32
3,887	12,066	100	89	177	242	520	701	799	1,012	781	750	2,919	8,090	33
1,226	3,958	12	10	40	99	145	232	291	431	411	332	1,172	3,175	34
1,949	5,357	39	56	66	144	221	355	406	473	522	335	1,759	4,376	35
1,329	3,841	42	34	75	153	208	315	394	438	558	376	1,815	4,408	36
154	946	3	5	22	17	29	103	101	135	119	82	174	790	37
444	1,634	4	10	30	40	63	129	138	233	284	191	736	1,858	38
591	1,833	8	24	28	48	61	138	136	237	280	156	749	1,865	39
10,851	33,710	251	255	459	770	1,254	1,984	2,272	2,969	2,962	2,225	9,373	24,774	40

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—MARITIME REGION
(All money figures in thousands of dollars)

		Maritime Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	16	8	25	21	31	48	72	49	45	35
2	Total Value of Estates.....	\$275	\$576	\$697	\$435	\$964	\$1,310	\$1,574	\$1,597	\$1,130	\$947
Duties Assessed:											
3	To Class A Successors.....	1	30	9	1	15	7	6	7	4	4
4	To Class B Successors.....	2	5	1	4	7	42	24	103	26	18
5	To Class C Successors.....	1	1	3	2	2	5	14	4	10	12
6	To Class D Successors.....	—	—	—	—	1	1	5	3	1	2
7	Total	4	36	13	7	25	55	49	117	41	36
Inheritances by:											
8	Class A Successors—Dutiable.....	28	307	198	41	301	150	112	124	60	65
9	Class B Successors—Dutiable.....	119	106	59	138	172	687	588	1,000	558	419
10	Class C Successors—Dutiable.....	50	27	71	55	72	126	355	141	272	310
11	Class D Successors—Dutiable.....	3	1	5	1	20	9	77	51	35	36
12	Total Subject to Duty.....	200	441	333	235	565	972	1,132	1,316	925	830
13	Class A Successors—Non-Dutiable.....	63	134	354	190	376	311	334	196	139	27
14	Class B Successors—Non-Dutiable.....	8	—	4	5	11	10	11	21	11	22
15	Class C Successors—Non-Dutiable.....	3	—	4	3	7	2	18	21	23	21
16	Class D Successors—Non-Dutiable.....	—	—	1	1	2	3	25	7	9	11
17	Charities—Non-Dutiable.....	1	1	1	1	3	12	54	36	23	36
18	Total Not Subject to Duty.....	75	135	364	200	399	338	442	281	205	117
19	Grand Total of Inheritances	275	576	697	435	964	1,310	1,574	1,597	1,130	947
Composition of Estates:											
20	Cash.....	20	12	50	58	129	176	220	257	143	110
21	Bonds.....	24	222	98	70	145	400	375	467	542	275
22	Stocks.....	61	110	199	67	238	259	447	539	265	385
23	Insurance.....	134	146	278	202	268	204	161	106	54	16
24	Mortgages.....	4	55	4	—	6	22	27	24	17	19
25	Real Estate.....	28	42	119	58	172	212	325	172	121	116
26	Personal Effects.....	2	1	18	14	32	34	39	22	16	15
27	Other Assets.....	10	19	16	16	39	60	135	71	9	35
28	Total Assets.....	283	607	782	485	1,029	1,367	1,729	1,658	1,167	971
29	Less: Debts Payable.....	8	31	85	50	65	57	155	61	37	24
30	Total Assessed Value	275	576	697	435	964	1,310	1,574	1,597	1,130	947
Number of Successors:											
31	Class A—Dutiable Persons.....	2	6	13	6	15	9	10	6	3	1
32	Class A—Non-Dutiable ".....	1	6	25	14	14	19	31	18	11	3
33	Class B—Dutiable ".....	15	11	24	39	30	99	98	85	62	59
34	Class B—Non-Dutiable ".....	2	—	4	7	11	25	45	44	26	43
35	Class C—Dutiable ".....	12	8	17	11	17	26	70	45	49	61
36	Class C—Non-Dutiable ".....	12	—	19	5	10	29	63	35	36	56
37	Class D—Dutiable ".....	1	1	1	6	1	4	6	6	13	12
38	Class D—Non-Dutiable ".....	—	—	18	11	16	10	30	17	31	38
39	Charities—Institutions.....	1	2	10	5	11	20	23	23	16	27
40	Grand Total Successors	46	34	131	104	125	241	376	279	247	300

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—MARITIME REGION

(All money figures in thousands of dollars)

Males—(Cont'd)		Maritime Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
118	468	7	3	11	11	25	25	41	41	52	38	90	344	1
\$3,465	\$12,970	\$76	\$27	\$130	\$116	\$658	\$351	\$1,054	\$931	\$3,505	\$837	\$1,876	\$9,561	2
22	106	—	—	—	—	—	—	—	—	—	—	—	—	3
72	304	1	—	1	1	35	3	90	19	488	14	42	694	4
22	76	1	—	2	1	2	3	5	14	61	11	19	119	5
5	18	—	—	—	—	1	2	—	2	2	3	2	12	6
121	504	2	—	3	2	38	8	95	35	551	28	63	825	7
418	1,804	—	—	—	—	—	—	2	—	—	—	—	2	8
1,283	5,129	43	6	47	70	525	149	841	463	2,677	441	1,111	6,373	9
564	2,043	30	9	61	36	83	120	164	296	645	238	489	2,171	10
97	335	—	—	5	—	16	38	8	49	49	60	46	271	11
2,362	9,311	73	15	113	106	624	307	1,015	808	3,371	739	1,646	8,817	12
775	2,899	—	4	—	—	—	—	20	2	—	—	—	26	13
32	135	2	—	2	5	4	3	7	13	34	4	33	107	14
40	142	1	4	6	3	7	11	8	20	35	14	50	159	15
27	86	—	—	8	1	2	5	2	9	9	7	17	60	16
229	397	—	4	1	1	21	25	2	79	56	73	130	392	17
1,103	3,659	3	12	17	10	34	44	39	123	134	98	230	744	18
3,465	12,970	76	27	130	116	658	351	1,054	931	3,505	837	1,876	9,561	19
517	1,692	12	3	12	41	65	61	113	112	412	104	228	1,163	20
1,077	3,695	18	7	41	32	236	93	477	516	2,521	353	672	4,966	21
846	3,416	8	1	53	4	244	101	307	127	359	246	437	1,887	22
534	2,103	23	10	11	15	25	20	31	2	—	12	29	178	23
134	312	4	—	—	4	14	7	15	29	22	26	38	159	24
516	1,881	13	9	11	13	74	74	99	137	202	103	305	1,040	25
63	256	3	1	6	2	11	8	29	14	31	16	46	167	26
154	564	—	—	6	10	3	4	32	20	17	8	193	293	27
3,841	13,919	81	31	140	121	672	368	1,103	957	3,564	868	1,948	9,853	28
376	949	5	4	10	5	14	17	49	26	59	31	72	292	29
3,465	12,970	76	27	130	116	658	351	1,054	931	3,505	837	1,876	9,561	30
27	98	—	—	—	—	—	—	1	—	—	—	—	1	31
44	186	—	2	—	—	—	—	—	1	—	—	—	3	32
145	667	8	2	12	16	33	28	66	67	83	66	126	507	33
51	258	4	—	3	5	13	12	27	37	64	10	69	244	34
127	443	5	4	15	14	21	33	28	52	63	44	109	388	35
78	343	1	10	15	14	33	33	27	53	58	40	140	424	36
18	69	—	—	1	—	4	10	2	15	16	10	19	77	37
56	227	1	1	5	4	12	13	14	32	39	23	52	196	38
64	202	—	6	2	4	9	16	8	58	66	18	74	261	39
610	2,493	19	25	53	57	125	145	173	315	389	211	589	2,101	40

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—QUEBEC REGION
(All money figures in thousands of dollars)

		Quebec Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	66	30	47	80	110	150	145	157	120	71
2	Total Value of Estates.....	\$1,928	\$1,034	\$2,162	\$2,704	\$4,540	\$4,979	\$5,673	\$6,334	\$4,650	\$2,526
Duties Assessed:											
3	To Class A Successors.....	20	38	64	43	86	76	135	17	21	4
4	To Class B Successors.....	12	6	59	31	87	92	238	383	210	137
5	To Class C Successors.....	52	9	4	22	61	44	29	34	127	11
6	To Class D Successors.....	1	—	7	3	12	4	6	8	22	7
7	Total	85	53	134	99	246	216	408	442	380	159
Inheritances by:											
8	Class A Successors—Dutiable.....	440	352	682	663	1,041	1,081	1,168	268	255	56
9	Class B Successors—Dutiable.....	352	142	745	705	1,321	1,706	3,034	4,300	2,615	1,807
10	Class C Successors—Dutiable.....	510	204	139	524	917	795	536	644	1,027	201
11	Class D Successors—Dutiable.....	22	10	85	95	159	113	173	193	259	124
12	Total Subject to Duty.....	1,324	708	1,651	1,987	3,438	3,695	4,911	5,405	4,156	2,188
13	Class A Successors—Non-Dutiable.....	582	306	487	673	1,032	1,073	595	572	284	184
14	Class B Successors—Non-Dutiable.....	7	3	—	11	27	42	60	43	73	29
15	Class C Successors—Non-Dutiable.....	14	10	17	15	27	30	15	42	27	11
16	Class D Successors—Non-Dutiable.....	—	1	1	10	4	11	13	26	15	9
17	Charities—Non-Dutiable.....	1	6	6	8	12	128	79	246	95	105
18	Total Not Subject to Duty.....	604	326	511	717	1,102	1,284	762	929	494	338
19	Grand Total of Inheritances	1,928	1,034	2,162	2,704	4,540	4,979	5,673	6,334	4,650	2,526
Composition of Estates:											
20	Cash.....	175	98	216	282	375	502	385	500	352	253
21	Bonds.....	214	132	409	271	595	479	600	1,425	1,074	817
22	Stocks.....	436	228	788	519	1,328	1,452	2,696	2,564	2,115	434
23	Insurance.....	809	398	585	734	1,059	1,076	713	594	216	122
24	Mortgages.....	31	36	29	181	234	178	208	386	193	108
25	Real Estate.....	250	227	272	763	1,312	1,176	995	821	605	792
26	Personal Effects.....	43	35	41	96	145	174	126	146	86	40
27	Other Assets.....	183	42	97	189	239	490	515	419	197	141
28	Total Assets.....	2,141	1,196	2,437	3,035	5,287	5,527	6,238	6,855	4,838	2,707
29	Less: Debts Payable.....	213	162	275	331	747	548	565	521	188	181
30	Total Assessed Value	1,928	1,034	2,162	2,704	4,540	4,979	5,673	6,334	4,650	2,526
Number of Successors:											
31	Class A—Dutiable Persons.....	31	11	18	30	43	42	19	12	8	5
32	Class A—Non-Dutiable ".....	33	16	39	34	34	39	41	44	30	11
33	Class B—Dutiable ".....	42	22	56	94	155	234	279	326	294	192
34	Class B—Non-Dutiable ".....	14	5	—	19	31	65	108	99	141	56
35	Class C—Dutiable ".....	38	33	34	88	97	77	76	92	56	26
36	Class C—Non-Dutiable ".....	33	16	41	34	77	66	56	107	72	42
37	Class D—Dutiable ".....	8	3	3	15	9	27	29	49	25	18
38	Class D—Non-Dutiable ".....	1	4	4	19	9	19	28	55	23	15
39	Charities—Institutions.....	2	9	11	32	30	86	76	150	87	52
40	Grand Total Successors	202	119	206	365	485	655	712	934	736	417

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—QUEBEC REGION

(All money figures in thousands of dollars)

Males—(Cont'd)		Quebec Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
293	1,269	23	27	44	55	65	101	113	135	118	67	271	1,019	1
\$21,242	\$57,772	\$271	\$575	\$709	\$1,100	\$3,526	\$2,426	\$2,322	\$2,642	\$2,765	\$4,493	\$4,723	\$25,552	2
145	649	—	10	—	—	—	—	1	—	—	—	1	12	3
3,015	4,270	5	21	26	38	534	83	75	60	92	369	119	1,422	4
99	492	—	2	2	14	9	66	27	24	63	141	38	386	5
23	93	—	—	—	1	—	6	1	5	9	11	7	40	6
3,282	5,504	5	33	28	53	543	155	104	89	164	521	165	1,860	7
1,686	7,692	—	107	—	1	—	—	29	—	—	—	43	180	8
15,413	32,140	202	343	591	693	3,257	1,348	1,486	1,739	1,426	2,808	3,129	17,022	9
1,500	6,997	18	69	64	315	227	838	557	543	933	1,221	946	5,731	10
303	1,536	—	2	6	30	—	118	33	67	169	146	172	743	11
18,902	48,365	220	521	661	1,039	3,484	2,304	2,105	2,349	2,528	4,175	4,290	23,676	12
1,693	7,481	35	34	15	20	4	—	53	19	—	4	72	256	13
130	425	1	10	4	7	26	25	29	55	48	33	107	345	14
138	346	13	4	12	17	7	24	23	35	80	32	111	358	15
12	102	—	—	4	6	—	10	4	6	36	22	23	111	16
367	1,053	2	6	13	11	5	63	108	178	73	227	120	806	17
2,340	9,407	51	54	48	61	42	122	217	293	237	318	433	1,876	18
21,242	57,772	271	575	709	1,100	3,526	2,426	2,322	2,642	2,765	4,493	4,723	25,552	19
4,527	7,665	27	73	74	103	117	317	395	354	287	274	687	2,708	20
4,240	10,256	62	50	131	138	1,060	543	632	715	621	1,326	845	6,123	21
5,849	18,409	54	57	176	293	745	798	460	610	961	2,250	1,118	7,522	22
1,878	8,184	34	29	77	48	46	41	46	50	10	50	123	554	23
712	2,296	5	11	43	67	123	183	214	205	174	165	569	1,759	24
3,411	10,624	91	325	253	757	317	506	653	632	557	404	1,509	6,004	25
218	1,150	21	31	58	45	36	104	63	71	66	114	138	747	26
2,347	4,859	27	68	29	78	1,261	148	137	226	233	216	380	2,803	27
23,182	63,443	321	644	841	1,529	3,705	2,640	2,600	2,863	2,909	4,799	5,369	28,220	28
1,940	5,671	50	69	132	429	179	214	278	221	144	306	646	2,668	29
21,242	57,772	271	575	709	1,100	3,526	2,426	2,322	2,642	2,765	4,493	4,723	25,552	30
66	285	—	2	1	1	—	—	2	1	—	—	5	12	31
96	417	14	11	6	13	3	—	2	4	2	1	8	64	32
546	2,240	28	31	65	64	129	175	224	280	185	108	470	1,759	33
199	737	2	7	9	25	43	70	73	118	98	45	206	696	34
227	844	8	20	17	40	32	84	71	82	123	66	204	747	35
257	801	21	16	17	32	17	77	68	83	138	69	229	767	36
38	224	—	2	4	8	—	31	19	14	28	27	39	172	37
37	214	—	—	9	15	4	23	23	16	64	38	58	250	38
179	714	7	17	17	34	22	80	67	76	88	57	159	624	39
1,645	6,476	80	106	145	232	250	540	549	674	726	411	1,378	5,091	40

TABLE C—(Cont'd.)
ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—ONTARIO REGION
(All money figures in thousands of dollars)

		Ontario Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	132	41	88	122	169	263	313	331	310	251
2	Total Value of Estates.....	\$2,784	\$1,412	\$4,993	\$6,776	\$8,040	\$9,764	\$12,551	\$14,284	\$11,040	\$10,091
Duties Assessed:											
3	To Class A Successors.....	31	30	305	220	232	216	174	211	38	14
4	To Class B Successors.....	22	8	51	229	153	266	558	403	604	939
5	To Class C Successors.....	11	5	12	12	81	71	160	442	64	26
6	To Class D Successors.....	1	1	3	3	11	9	23	48	28	36
7	Total	65	44	371	464	477	562	915	1,104	734	1,015
Inheritances by:											
8	Class A Successors—Dutiable.....	526	456	2,620	2,258	2,559	2,129	2,038	1,920	482	211
9	Class B Successors—Dutiable.....	896	171	744	2,236	2,425	3,522	5,762	5,402	6,656	7,899
10	Class C Successors—Dutiable.....	293	132	260	335	950	1,494	2,208	3,994	1,277	644
11	Class D Successors—Dutiable.....	35	18	57	54	159	166	319	567	279	427
12	Total Subject to Duty.....	1,750	777	3,681	4,883	6,093	7,311	10,327	11,883	8,694	9,181
13	Class A Successors—Non-Dutiable.....	995	620	1,258	1,423	1,720	1,875	1,911	1,425	1,103	426
14	Class B Successors—Non-Dutiable.....	11	6	25	421	68	447	137	97	140	117
15	Class C Successors—Non-Dutiable.....	22	9	13	38	23	57	97	373	85	113
16	Class D Successors—Non-Dutiable.....	3	—	5	4	21	22	29	31	299	58
17	Charities—Non-Dutiable.....	3	—	11	7	115	52	50	475	719	196
18	Total Not Subject to Duty.....	1,034	635	1,312	1,893	1,947	2,453	2,224	2,401	2,346	910
19	Grand Total of Inheritances	2,784	1,412	4,993	6,776	8,040	9,764	12,551	14,284	11,040	10,091
Composition of Estates:											
20	Cash.....	187	119	329	402	647	959	1,153	1,493	1,411	1,086
21	Bonds.....	344	217	336	1,193	1,047	1,973	2,623	3,737	3,763	4,016
22	Stocks.....	424	250	2,442	2,677	2,777	3,127	4,576	4,590	2,026	1,919
23	Insurance.....	1,313	601	1,359	1,630	2,292	1,257	1,201	786	402	223
24	Mortgages.....	75	21	95	127	240	687	688	1,179	865	734
25	Real Estate.....	309	199	569	821	1,083	1,513	2,125	2,002	2,290	2,115
26	Personal Effects.....	77	27	115	122	151	175	164	194	110	100
27	Other Assets.....	196	71	236	234	231	531	503	877	481	223
28	Total Assets.....	2,925	1,505	5,481	7,206	8,468	10,222	13,033	14,858	11,348	10,416
29	Less: Debts Payable.....	141	93	488	430	428	458	482	574	308	325
30	Total Assessed Value	2,784	1,412	4,993	6,776	8,040	9,764	12,551	14,284	11,040	10,091
Number of Successors:											
31	Class A—Dutiable Persons.....	33	22	54	56	70	71	62	42	19	7
32	Class A—Non-Dutiable ".....	33	21	44	49	45	73	92	95	100	52
33	Class B—Dutiable ".....	118	45	76	142	247	342	488	584	603	584
34	Class B—Non-Dutiable ".....	10	8	15	31	67	88	205	241	288	288
35	Class C—Dutiable ".....	60	26	56	66	97	212	262	275	209	135
36	Class C—Non-Dutiable ".....	59	22	32	53	67	136	148	191	215	200
37	Class D—Dutiable ".....	5	3	11	8	29	24	35	82	53	55
38	Class D—Non-Dutiable ".....	9	—	14	19	30	69	66	121	91	127
39	Charities—Institutions.....	8	—	14	10	53	40	57	101	73	64
40	Grand Total Successors	335	147	316	434	705	1,055	1,415	1,732	1,651	1,512

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—ONTARIO REGION

(All money figures in thousands of dollars)

Males—(Cont'd)		Ontario Region—Females												
Age Not Avail-able	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Avail-able	Total Females	
1,364	3,384	35	30	40	67	115	186	230	274	234	217	1,220	2,648	1
\$46,092	\$127,827	\$396	\$496	\$489	\$1,017	\$2,116	\$3,747	\$6,308	\$6,308	\$5,085	\$5,700	\$23,662	\$55,324	2
451	1,922	—	2	—	—	—	1	—	1	—	—	11	15	3
1,881	5,114	4	9	9	11	50	95	307	191	91	232	653	1,652	4
293	1,177	3	4	2	32	24	46	76	84	108	74	352	805	5
85	248	—	2	1	—	4	6	20	38	28	6	42	147	6
2,710	8,461	7	17	12	43	78	148	403	314	227	312	1,058	2,619	7
6,301	21,500	18	16	10	5	3	11	—	13	—	—	130	206	8
22,373	58,086	217	301	345	428	1,229	2,278	4,005	3,573	2,261	3,782	12,966	31,385	9
6,467	18,054	92	122	63	536	669	1,122	1,613	1,739	2,043	1,316	7,623	16,938	10
1,451	3,532	—	28	32	3	102	153	330	542	383	129	929	2,631	11
36,592	101,172	327	467	450	972	2,003	3,564	5,948	5,867	4,687	5,227	21,648	51,160	12
7,759	20,515	62	22	22	17	27	22	—	25	17	8	151	373	13
344	1,813	2	3	11	7	10	47	74	75	65	65	328	687	14
363	1,193	4	1	4	17	56	57	101	90	105	85	730	1,250	15
130	602	—	1	1	3	9	12	37	70	52	36	184	405	16
904	2,532	1	2	1	1	11	45	148	181	159	279	621	1,449	17
9,500	26,655	69	29	39	45	113	183	360	441	398	473	2,014	4,164	18
46,092	127,827	396	496	489	1,017	2,116	3,747	6,308	6,308	5,085	5,700	23,662	55,324	19
5,055	12,841	56	26	70	114	253	414	638	711	634	657	2,946	6,519	20
11,097	30,346	78	92	59	241	532	1,043	1,584	2,388	1,771	1,710	7,712	17,210	21
11,595	36,403	52	153	61	140	635	945	2,333	1,617	1,231	1,868	4,826	13,861	22
5,770	16,834	79	55	59	97	134	162	111	69	79	25	834	1,704	23
2,829	7,540	21	52	17	47	103	323	261	313	370	384	1,752	3,643	24
8,266	21,292	90	125	177	210	458	809	1,098	998	839	1,003	4,743	10,550	25
760	1,995	15	10	25	31	45	77	162	145	78	84	553	1,225	26
3,353	6,936	25	5	46	192	51	133	423	280	263	166	1,280	2,864	27
48,725	134,187	416	518	514	1,072	2,211	3,906	6,610	6,521	5,265	5,897	24,646	57,576	28
2,633	6,360	20	22	25	55	95	159	302	213	180	197	984	2,252	29
46,092	127,827	396	496	489	1,017	2,116	3,747	6,308	6,308	5,085	5,700	23,662	55,324	30
275	711	6	1	8	1	1	1	—	2	—	—	9	29	31
406	1,010	13	5	1	2	2	1	—	—	1	1	23	49	32
2,261	5,490	36	34	61	69	149	270	326	449	329	393	1,797	3,913	33
739	1,980	5	1	17	12	41	81	136	186	164	201	733	1,577	34
1,186	2,584	19	20	25	65	139	180	242	260	264	198	1,206	2,618	35
797	1,920	14	4	17	70	117	135	247	234	308	222	1,243	2,611	36
22	327	—	1	14	1	21	36	58	86	53	35	37	342	37
303	849	2	9	6	11	42	58	87	158	153	110	544	1,180	38
304	724	1	1	7	8	27	34	59	85	116	59	460	857	39
6,293	15,595	96	76	156	239	539	796	1,155	1,460	1,388	1,219	6,052	13,176	40

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—PRAIRIE REGION

(All money figures in thousands of dollars)

		Prairie Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	79	37	58	109	188	207	166	161	102	72
2	Total Value of Estates.....	\$1,071	\$863	\$1,265	\$3,206	\$4,514	\$6,888	\$4,559	\$4,113	\$2,954	\$1,102
Duties Assessed:											
3	To Class A Successors.....	3	8	17	123	41	107	32	30	8	1
4	To Class B Successors.....	10	3	3	25	40	219	74	87	98	20
5	To Class C Successors.....	3	3	7	7	39	25	46	30	6	5
6	To Class D Successors.....	2	1	1	1	4	7	33	3	16	1
7	Total	18	15	28	156	124	358	185	150	128	27
Inheritances by:											
8	Class A Successors—Dutiable.....	44	167	295	1,114	814	1,263	434	401	138	12
9	Class B Successors—Dutiable.....	538	136	182	625	1,341	3,029	1,735	2,050	1,885	739
10	Class C Successors—Dutiable.....	99	124	197	233	763	677	919	685	173	159
11	Class D Successors—Dutiable.....	57	23	16	40	95	130	264	80	179	31
12	Total Subject to Duty	738	450	690	2,012	3,013	5,099	3,352	3,216	2,375	941
13	Class A Successors—Non-Dutiable.....	263	396	551	1,172	1,401	1,593	846	766	340	80
14	Class B Successors—Non-Dutiable.....	64	11	4	13	28	45	56	46	49	48
15	Class C Successors—Non-Dutiable.....	2	5	13	6	37	34	28	35	28	13
16	Class D Successors—Non-Dutiable.....	3	—	2	2	23	11	15	11	7	15
17	Charities—Non-Dutiable.....	1	1	5	1	12	106	262	39	155	5
18	Total Not Subject to Duty	333	413	575	1,194	1,501	1,789	1,207	897	579	161
19	Grand Total of Inheritances	1,071	863	1,265	3,206	4,514	6,888	4,559	4,113	2,954	1,102
Composition of Estates:											
20	Cash.....	147	76	193	315	823	1,036	755	669	323	186
21	Bonds.....	152	84	123	688	831	1,197	1,279	782	532	298
22	Stocks.....	59	102	275	379	454	1,070	410	561	757	83
23	Insurance.....	474	338	162	859	793	790	232	197	183	76
24	Mortgages.....	20	29	53	126	140	342	124	312	281	52
25	Real Estate.....	193	203	409	707	1,242	2,162	1,413	1,403	893	405
26	Personal Effects.....	17	22	21	51	80	99	119	80	31	10
27	Other Assets.....	95	104	179	235	436	693	479	288	141	31
28	Total Assets	1,157	958	1,415	3,360	4,799	7,389	4,811	4,292	3,141	1,141
29	Less: Debts Payable	86	95	150	154	285	501	252	179	187	39
30	Total Assessed Value	1,071	863	1,265	3,206	4,514	6,888	4,559	4,113	2,954	1,102
Number of Successors:											
31	Class A—Dutiable Persons.....	3	18	22	41	51	51	24	20	9	1
32	Class A—Non-Dutiable ".....	29	27	48	75	79	99	62	60	29	10
33	Class B—Dutiable ".....	85	33	57	135	255	448	326	383	255	166
34	Class B—Non-Dutiable ".....	26	5	7	21	64	124	90	101	97	96
35	Class C—Dutiable ".....	21	29	51	70	149	127	135	94	50	33
36	Class C—Non-Dutiable ".....	16	9	22	30	80	49	63	75	53	27
37	Class D—Dutiable ".....	8	4	4	8	20	25	25	16	29	8
38	Class D—Non-Dutiable ".....	7	2	8	12	48	31	30	22	25	17
39	Charities—Institutions.....	2	2	8	5	18	26	12	13	7	8
40	Grand Total Successors	197	129	227	397	764	980	767	784	554	366

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—PRAIRIE REGION

(All money figures in thousands of dollars)

Males—(Cont'd)		Prairie Region—Females											Total Females	
Age Not Avail- able	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Avail- able		
347	1,526	14	9	20	41	60	78	60	71	52	42	158	605	1
\$11,348	\$41,883	\$237	\$105	\$271	\$445	\$947	\$1,211	\$879	\$1,100	\$653	\$756	\$3,134	\$9,738	2
130	500	1	—	2	—	—	—	—	—	—	—	—	3	3
318	897	7	2	3	7	29	21	14	27	8	22	123	263	4
79	250	—	1	1	2	2	9	8	5	6	3	33	70	5
22	91	—	—	—	1	—	4	3	1	1	—	9	19	6
549	1,738	8	3	6	10	31	34	25	33	15	25	165	355	7
1,775	6,457	30	—	37	—	—	—	—	—	7	—	4	78	8
4,815	17,075	156	65	150	298	856	863	556	822	400	640	2,029	6,835	9
1,538	5,567	9	37	17	74	61	183	222	173	144	59	695	1,674	10
354	1,269	4	2	3	20	—	78	60	31	36	3	148	385	11
8,482	30,368	199	104	207	392	917	1,124	838	1,026	587	702	2,876	8,972	12
2,565	9,973	35	—	33	11	5	24	—	5	11	1	7	132	13
91	455	—	1	7	29	16	22	15	37	21	31	44	223	14
70	271	3	—	10	10	6	35	15	13	7	9	52	160	15
9	98	—	—	1	2	2	6	10	13	11	1	14	60	16
131	718	—	—	13	1	1	—	1	6	16	12	141	191	17
2,866	11,515	38	1	64	53	30	87	41	74	66	54	258	766	18
11,348	41,883	237	105	271	445	947	1,211	879	1,100	653	756	3,134	9,738	19
1,414	5,937	22	46	44	43	150	170	154	121	137	121	444	1,452	20
1,979	7,945	19	14	32	108	203	265	223	373	158	327	711	2,433	21
2,055	6,205	15	13	30	38	70	115	75	115	71	63	755	1,360	22
1,767	5,871	40	13	34	34	59	59	23	24	12	15	183	496	23
619	2,098	—	—	7	9	26	37	68	29	39	26	93	334	24
2,818	11,848	116	23	118	203	335	514	317	423	237	129	827	3,242	25
169	699	6	3	9	14	23	29	19	22	13	7	69	214	26
1,347	4,028	29	5	17	46	117	90	40	41	16	115	229	745	27
12,168	44,631	247	117	291	495	983	1,279	919	1,148	683	803	3,311	10,276	28
820	2,748	10	12	20	50	36	68	40	48	30	47	177	538	29
11,348	41,883	237	105	271	445	947	1,211	879	1,100	653	756	3,134	9,738	30
78	318	3	—	2	—	—	—	—	—	1	—	1	7	31
181	699	4	—	3	9	1	3	—	1	3	1	1	26	32
628	2,771	18	12	30	65	149	175	97	153	114	122	291	1,226	33
170	801	—	—	11	54	35	48	43	76	63	61	118	509	34
231	990	5	5	5	23	14	33	45	47	31	5	129	342	35
121	545	6	2	26	34	39	47	31	40	22	27	134	408	36
41	188	2	1	1	7	1	17	14	13	8	2	36	102	37
21	223	1	—	9	4	3	28	10	20	14	7	55	151	38
13	114	—	—	2	2	3	3	2	9	5	10	34	70	39
1,484	6,649	39	20	89	198	245	354	242	359	261	235	799	2,841	40

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

		B.C. and Yukon Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	41	10	21	44	60	87	70	50	45	33
2	Total Value of Estates.....	\$590	\$301	\$630	\$1,813	\$2,596	\$3,957	\$2,573	\$1,761	\$1,607	\$1,114
Duties Assessed:											
3	To Class A Successors.....	5	5	20	48	72	164	21	8	18	54
4	To Class B Successors.....	2	1	6	42	100	129	46	35	73	19
5	To Class C Successors.....	4	—	1	3	5	11	46	33	5	3
6	To Class D Successors.....	—	—	—	2	5	6	6	2	12	3
7	Total	11	6	27	95	182	310	119	78	108	79
Inheritances by:											
8	Class A Successors—Dutiable.....	100	97	279	563	760	1,331	333	167	228	421
9	Class B Successors—Dutiable.....	207	22	106	574	976	1,443	914	689	825	420
10	Class C Successors—Dutiable.....	94	16	30	92	160	248	673	502	165	108
11	Class D Successors—Dutiable.....	9	5	9	55	99	111	100	55	129	61
12	Total Subject to Duty.....	410	140	424	1,284	1,995	3,133	2,200	1,413	1,347	1,010
13	Class A Successors—Non-Dutiable.....	165	161	161	485	509	790	466	296	224	88
14	Class B Successors—Non-Dutiable.....	13	—	45	5	8	7	29	20	9	7
15	Class C Successors—Non-Dutiable.....	1	—	—	11	19	6	4	12	10	6
16	Class D Successors—Non-Dutiable.....	1	—	—	4	3	2	24	7	4	3
17	Charities—Non-Dutiable.....	—	—	—	24	62	19	30	13	13	—
18	Total Not Subject to Duty.....	180	161	206	529	601	824	553	348	260	104
19	Grand Total of Inheritances	590	301	630	1,813	2,596	3,957	2,573	1,761	1,607	1,114
Composition of Estates:											
20	Cash.....	77	54	61	251	267	340	286	246	212	109
21	Bonds.....	124	14	121	210	450	857	595	548	710	370
22	Stocks.....	36	35	113	491	922	1,641	853	295	325	406
23	Insurance.....	251	104	157	398	426	500	280	102	44	38
24	Mortgages.....	1	1	14	126	59	114	109	201	50	9
25	Real Estate.....	62	46	129	303	352	527	427	310	245	185
26	Personal Effects.....	26	5	13	40	33	85	43	32	20	11
27	Other Assets.....	45	47	47	58	185	93	102	67	53	62
28	Total Assets.....	622	306	655	1,877	2,694	4,157	2,695	1,801	1,659	1,190
29	Less: Debts Payable.....	32	5	25	64	98	200	122	40	52	76
30	Total Assessed Value	590	301	630	1,813	2,596	3,957	2,573	1,761	1,607	1,114
Number of Successors:											
31	Class A—Dutiable Persons.....	6	4	8	23	17	34	16	12	9	2
32	Class A—Non-Dutiable ".....	8	7	8	8	22	31	13	7	12	6
33	Class B—Dutiable ".....	34	6	16	41	69	133	107	61	71	53
34	Class B—Non-Dutiable ".....	4	—	3	5	13	20	19	16	23	12
35	Class C—Dutiable ".....	12	5	14	16	43	48	70	58	29	23
36	Class C—Non-Dutiable ".....	5	7	1	14	39	21	12	24	23	10
37	Class D—Dutiable ".....	3	1	1	12	15	13	24	12	8	14
38	Class D—Non-Dutiable ".....	3	—	—	12	5	5	37	17	10	5
39	Charities—Institutions.....	—	—	1	5	6	6	11	6	12	1
40	Grand Total Successors	75	30	52	136	229	311	309	213	197	126

TABLE C—(Cont'd.)

ANALYSIS OF DOMINION SUCCESSION DUTIES BY ECONOMIC AREAS—1946-47 FISCAL YEAR
DISTRIBUTION BY SEX AND AGE OF DECEDENTS—B.C. AND YUKON REGION

(All money figures in thousands of dollars)

Males—(Cont'd)		B.C. and Yukon Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
199	660	10	10	10	18	34	43	47	34	40	31	151	428	1
\$8,110	\$25,052	\$106	\$628	\$124	\$264	\$385	\$1,338	\$873	\$625	\$1,102	\$768	\$2,919	\$9,132	2
150	565	—	50	—	—	—	17	1	—	—	—	—	68	3
202	655	3	2	2	8	8	59	11	8	33	20	101	255	4
91	202	—	2	1	1	1	9	6	10	15	7	12	64	5
13	49	—	—	—	—	—	1	19	2	7	1	7	37	6
456	1,471	3	54	3	9	9	86	37	20	55	28	120	424	7
1,505	5,784	—	475	—	—	—	214	15	—	—	—	5	709	8
3,324	9,500	90	60	85	237	327	870	480	294	633	540	2,215	5,831	9
1,475	3,563	4	48	29	14	46	189	140	256	275	167	427	1,595	10
227	860	1	2	4	7	8	18	196	43	116	19	170	584	11
6,531	19,707	95	585	118	258	381	1,291	831	593	1,024	726	2,817	8,719	12
1,395	4,740	11	41	—	4	—	25	30	5	—	—	2	118	13
65	208	—	1	—	—	4	5	5	5	8	9	23	60	14
29	98	—	1	—	1	—	9	5	11	17	5	41	90	15
11	59	—	—	6	1	—	6	2	2	7	5	9	38	16
79	240	—	—	—	—	—	2	—	9	46	23	27	107	17
1,579	5,345	11	43	6	6	4	47	42	32	78	42	102	413	18
8,110	25,052	106	628	124	264	385	1,338	873	625	1,102	768	2,919	9,132	19
808	2,711	3	76	6	25	66	126	119	107	148	88	575	1,339	20
1,653	5,652	35	95	49	35	87	507	225	162	398	267	833	2,693	21
3,115	8,232	21	276	27	57	57	376	231	167	275	215	778	2,480	22
731	3,031	6	12	10	15	18	87	43	12	8	1	40	252	23
144	828	4	3	—	10	34	30	29	43	34	14	110	311	24
1,397	3,983	31	36	31	87	118	213	153	111	177	144	647	1,748	25
141	449	4	17	5	22	18	40	22	16	19	19	125	307	26
642	1,401	6	133	—	35	2	17	76	31	62	40	96	498	27
8,631	26,287	110	648	128	286	400	1,396	898	649	1,121	788	3,204	9,628	28
521	1,235	4	20	4	22	15	58	25	24	19	20	285	496	29
8,110	25,052	106	628	124	264	385	1,338	873	625	1,102	768	2,919	9,132	30
47	178	—	5	—	—	—	4	1	—	—	—	1	11	31
51	173	3	1	—	1	—	2	1	1	—	—	1	10	32
307	898	10	10	9	28	60	53	86	63	70	61	235	685	33
67	182	1	2	—	3	13	21	12	14	22	15	46	149	34
178	496	2	7	4	2	15	25	20	32	41	22	111	281	35
76	232	—	2	—	3	2	23	21	28	32	18	69	198	36
35	138	1	1	2	1	3	9	8	7	14	8	43	97	37
27	121	—	—	1	6	2	7	4	7	14	13	27	81	38
31	79	—	—	—	—	—	5	—	9	5	12	22	53	39
819	2,497	17	28	16	44	95	149	153	161	198	149	555	1,565	40

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